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**CITY OF KELSO**

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# City of Kelso



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Kelso, Washington 98626

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October 31, 2012

To the Honorable David Futcher, Mayor  
Members of the City Council  
Citizens of Kelso

I am pleased to present a balanced preliminary budget for the City of Kelso, Washington, for the fiscal biennium 2013/2014. This is a substantial achievement considering the economic conditions that currently exist in our area. The preliminary budget proposes the use of approximately \$115,000 of General Fund Reserves in both 2013 and 2014. This budget retains, for the most part, the current level of service to the citizens. It does not have very many new initiatives and some staffing and projects have been curtailed.

### **General Fund (Includes Street, Library, and Parks funds)**

The proposed preliminary budget, as originally presented to the city manager, showed general fund deficits of approximately \$1,281,000 and \$1,328,000 in 2013 and 2014, respectively. The department heads were asked to review their budgets and propose cuts to bring the general fund expenditures in line with general fund revenues. After several meetings with various department heads and the city manager, the following modifications were made:

- Cost of living adjustments were reduced from 2% to zero in 2013 and 2014 for all employees
- Employee benefits are estimated to remain flat in 2014
- Employee levels of 2012 are to be maintained in 2013 and 2014
- General fund contributions for the street overlay program will remain at 2012 levels in 2013 and 2014
- Set informal general fund reserve requirement at \$1,300,000 (2011 actual level)
- Fund 2013/2014 deficit with anticipated surplus in 2012

As noted in the final bullet point above, the City intends to fund the estimated deficits for 2013 and 2014 with an anticipated surplus from 2012 operations. If the 2012 surplus is less than anticipated then the City will make reductions in the 2013 budget year.

General Fund Departments	General Fund Expenditures				
	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
City Council	\$79,451	\$76,013	\$82,029	\$83,482	\$83,482
Municipal Court	236,073	213,959	192,600	203,100	208,100
City Manager	193,862	187,315	195,087	203,865	204,857
Finance	555,628	518,177	564,484	575,857	578,260
Attorney	146,989	115,160	110,750	107,766	107,766
Police Operations	3,212,745	2,889,589	2,954,215	3,083,273	3,098,761
Police Records	346,244	383,855	398,465	401,033	402,157
Jail	456,518	305,038	312,000	312,000	312,000
General Government	902,408	1,253,878	1,254,847	1,392,933	1,362,329
Engineering	646,920	548,602	614,461	655,084	656,733
Community Development	463,981	286,585	609,884	325,555	328,550
Fire/Emergency Medical	<u>300,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>300,000</u>
<b>Total Expenditures</b>	<b>\$7,540,819</b>	<b>\$7,018,171</b>	<b>\$7,528,822</b>	<b>\$7,583,948</b>	<b>\$7,642,995</b>

### 2013/2014 Revenue Assumptions

Revenue forecasts were made assuming the current economic downturn will continue through the 2014 fiscal year. Sales, Business and Occupation, Property, and Utility taxes make up the lion's share of the City's revenues. Increases in property taxes are limited by law to 1% of the previous year's levy plus the tax on newly constructed property. Taxes on the various utilities are projected to increase by 5.4% over 2011 levels in 2013 and remain flat in 2014. Business and Occupation taxes are projected to remain flat in 2013 and 2014. Sale tax, which represents the city's largest single source of revenue, is projected to increase from 2011 actual levels by approximately 1.5% in 2013 and remain flat in 2014.

During the current fiscal year the city has experienced continued stagnancy and/or declines in revenues from the following sources:

- Sales Tax
- Real Estate Excise Tax
- Motor Vehicle Fuel Tax
- Building Permits
- Gambling Tax
- Interest on Investments

This is a direct result from the sluggish economy and revenue forecasts from these revenue sources were based on current conditions.

### 2013/2014 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2013 and 2014 project a zero percent increase for all City employees. The number of full-time employees is projected to remain relatively unchanged in 2013 and 2014.

**City of Kelso Full-time Equivalent Positions**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>General Government</b>						
Community Development	5	5	2.3	2.5	2.7	2.7
Finance	8	7	7	7	7	7
City Attorney	1	1	.3	.2	.2	.2
Admin.	2	2	1.7	1.8	1.8	1.8
Engineering	7	6	6	6	6	6
<b>Public Safety</b>						
Police						
Admin.	3	3	2	2	2	2
Officers	25	25	24	23	23	23
Civilians	3.4	3.4	3	2.4	2.4	2.4
<b>Highways &amp; Streets</b>						
Maintenance	1.4	1	0	0	0	0
Traffic	2.5	1.5	1.3	1.3	1.3	1.3
<b>Culture and recreation</b>						
Library	5.3	4.3	4.3	4.3	4.3	4.3
Parks	2.5	2.5	1.3	1.3	1.3	1.3
<b>Utilities</b>						
Water	8	8	8	8	8.5	8.5
Sewer	6	6	6	6	6.5	6.5
Drainage	3	3	3	3	3	3
<b>Total FTE's</b>	<b>83.10</b>	<b>78.70</b>	<b>70.20</b>	<b>68.80</b>	<b>70.00</b>	<b>70.00</b>

On the benefits side, the City has experienced big increases for medical insurance, however, our projections for 2013/2014 do not reflect this continued trend. In recent years costs for medical insurance have increased by double digit percentage points. We are projecting an increase of approximately 5% in 2013 and zero increase for 2014. The City is currently reviewing and evaluating changes to both the medical plans offered and the premium participation formula with the goal of stabilizing and/or reducing the outlay for health insurance expenditures.

Also on the rise in the past two years is the cost of operating the City's library. Total library expenditures are projected to be \$441,266 in 2013 and \$452,526 in 2014. In 2010, library expenditures were \$334,240. The increase is primarily due to the relocation of the library to the Three Rivers Mall with the associated lease and maintenance costs for the updated space. Additionally, the general fund's annual subsidy to the Airport is estimated to be \$60,000 in 2013 and 2014, up from \$20,000 in 2011.

### **Arterial Street Fund**

The arterial street fund accounts for the receipt and expenditure of various grants and transfers from the general fund which are designated for construction, improvement, chip sealing, seal coating, and repair of arterial streets or for payment of related municipal indebtedness.

The biggest project in the arterial street fund for the next two years will be the construction of West Main Re-alignment Project. Construction is expected to begin in spring of 2013 and will extend through the summer of 2014. Funding for the \$9 million project is through a combination of state and federal grants. Project limits are from the intersection of Catlin and Ocean Beach Highway and the intersection of West

Main and 1<sup>st</sup> Ave N. Major elements include re-alignment of West Main to Catlin to streamline traffic flow, widening between 4<sup>th</sup> and 1<sup>st</sup> Avenues, and improvements to both major intersections.

Included in this fund for the 2013/2014 biennium are revenues from the proposed Kelso Transportation Benefit District. RCW 36.73.020 grants cities the authority to establish transportation benefit districts (TBD). The TBD's purpose is to acquire, construct, improve, provide, and fund transportation improvement within the district that is consistent with any existing state, regional, and local transportation plan. RCW 36.73.065 gives the Kelso Transportation Benefit District authorization to impose taxes, fees, charges and tolls. If approved by the Kelso City Council, the TBD will collect a \$20 vehicle registration fee on all automobiles inside of Kelso city limits. If the TBD is approved by Kelso City Council, all revenues will be deposited into a newly created fund called the Kelso Transportation Improvement Fund.

#### **Miscellaneous Funds**

- The HUD Grant Fund has budgeted for 2013 and 2014 transfers from HUD #1 of \$60,000. \$50,000 will go to the arterial street fund for various sidewalk improvements inside the city and \$10,000 will go to the façade improvement fund.

#### **Water/Sewer Fund**

The water/sewer fund will be adding one new employee in 2013 for the purpose of further addressing preventative maintenance issues. We plan to work on additional mainline cleaning, large meter maintenance, and sewer video inspection. The 2013/2014 biennium also calls for some major infrastructure replacements/improvements in the water/sewer fund. These projects include the following:

- Replacement of current water meters with auto-read water meters \$1 million
- North Kelso sewer rehab \$1.5 million
- Replacement of water treatment plant generators \$185K
- And various other upgrades \$759K

To help fund these upgrades, address the minimum capital improvement needs in the various funds, and to maintain reserves, the following rate increases have been proposed:

	2013	2014
Water	7.5%	7.5%
Sewer	3.0%	3.0%
Stormwater	3.0%	3.0%
Solid Waste/Recycling	3.0%	3.0%

#### **Drainage Fund (Stormwater)**

The drainage program must meet the demands of the State Department of Ecology Phase II Stormwater permit. The city has joined a suit to challenge the onerous demands set out by the proposed new permit. There is a proposed 3% increase for 2013 and 2014 to help fund the upcoming demands. There are several important projects that are needed for Kelso. The two largest projects are Chestnut and Minor Road for \$309,000.00 and \$500,000.00, respectively.

## **Airport Fund**

The City of Kelso has entered into an interlocal cooperation agreement with Cowlitz County, the City of Longview, and the Port of Longview, to create an Airport Board which will participate jointly in the operation, repair, improvement, and regulation of the Southwest Washington Regional Airport for the benefit of the region. The joint operation of the airport takes effect on January 1, 2013. The City of Kelso, through another agreement, has been asked to maintain the financial records and reports as required by the laws of the State of Washington. The City of Kelso's 2013/2014 Preliminary Budget therefore also includes, as an agency fund, the Southwest Washington Regional Airport's 2013/2014 Budget, as created by the Airport Board.

## **Long-term debt**

As of December 31, 2011, the City of Kelso had total bonded general obligation debt outstanding of \$2,710,000. 100% of this amount is backed by the full faith and credit of the City. The remainder of the City of Kelso's bonded debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of Kelso's Outstanding Debt						
	General Obligation and Revenue Bonds (amounts in thousands)					
	Governmental activities		Business-type activities		Total	
	2011	2010	2011	2010	2011	2010
General obligation bonds	\$2,710	\$2,770	\$-	\$-	\$2,710	\$2,770
Revenue bonds	-	-	\$5,050	\$5,235	\$5,050	\$5,235
Total	<u>\$2,710</u>	<u>\$2,770</u>	<u>\$5,050</u>	<u>\$5,235</u>	<u>\$7,760</u>	<u>\$8,005</u>

The City of Kelso's total bonded debt decreased by \$245,000 during 2011.

In addition to the bonded debt mentioned above, the City has two Public Works Trust Fund loans, two Drinking Water State Revolving Fund loans, and one miscellaneous note outstanding at year end. The total amount outstanding at December 31, 2011 was \$2,143,940.

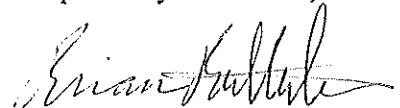
Additional information on the City of Kelso's long-term debt can be found later in the budget document. See pages 16-23.

## **In Summary**

Economically, these are difficult times. Governments, businesses, organizations, and citizens alike are being negatively affected by the ailing economy. However, the City has been through tough times before and has come out on top. In the early 1990's the City had to actually borrow money to fund the general operations of the City. Budgeted General Fund reserves at the end of 2012 are estimated to be \$1.535 million, which represents approximately 20% of 2013 budgeted expenditures. This is quite an accomplishment and is a testament to the council and managements fiscal discipline over the past two decades.

In these tough times, the City of Kelso has many assets that work in our favor. We have clear direction and a top quality team of elected officials and staff. In addition, the citizens of Kelso really care about their community. Together with clear council direction, continued teamwork among the staff, and community support, the City of Kelso will persevere through these difficult times.

Respectfully Submitted,



Brian Butterfield  
Finance Director

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

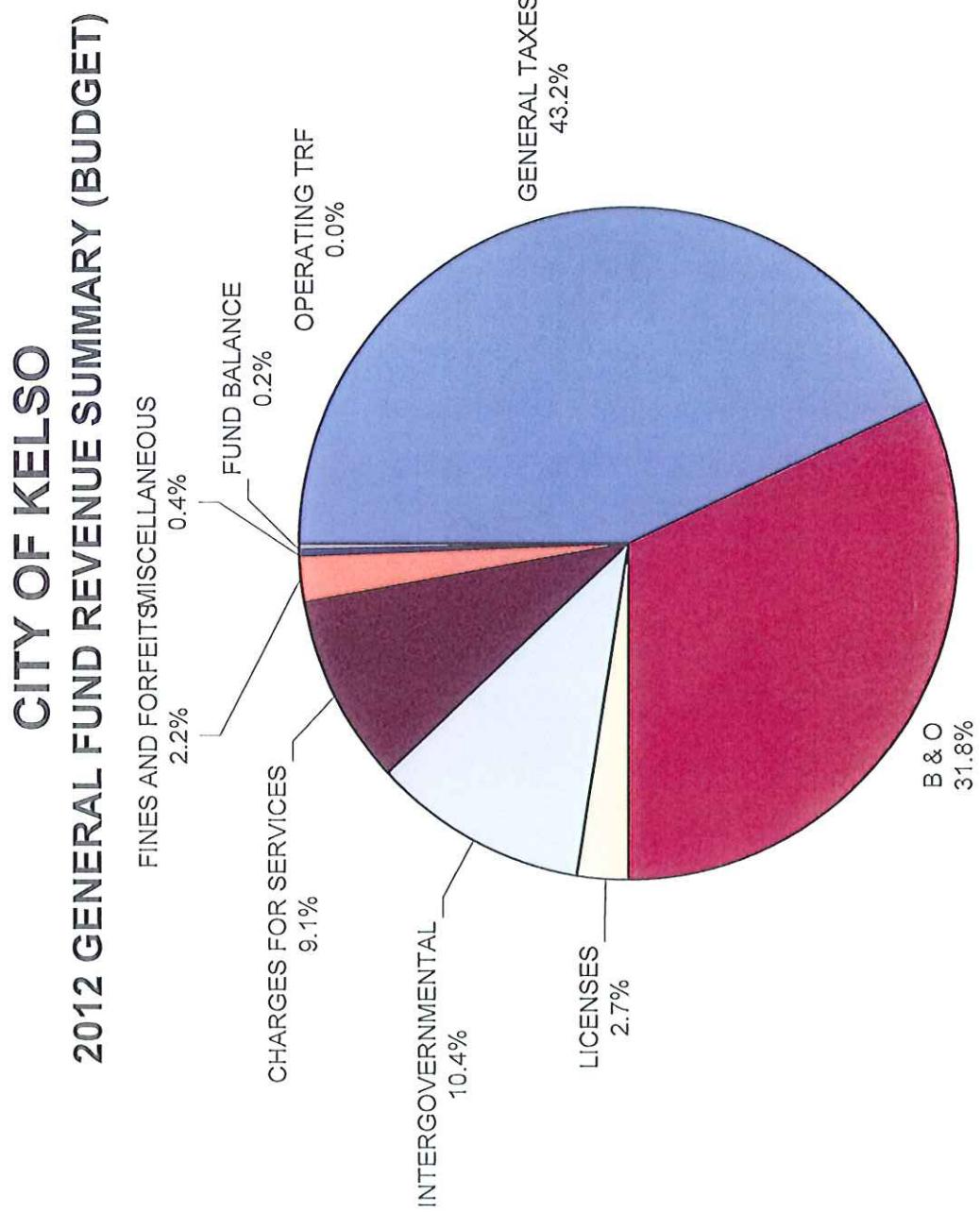
FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2011 ACTUAL	2012 BUDGET	2013 PRELIMINARY	2014 PRELIMINARY	2012 - 13 % CHG
001	GENERAL FUND	\$ 7,018,171	\$ 7,528,822	\$ 7,583,948	\$ 7,642,995	0.7%
101	STREET MAINTENANCE FUND	507,102	581,152	622,358	619,594	7.1%
102	ARTERIAL STREET FUND	1,273,469	6,341,878	7,816,265	1,489,700	23.2%
103	LIBRARY FUND	404,149	413,282	441,266	452,526	6.8%
104	PATHS & TRAILS FUND	-	33,000	5,000	-	-84.8%
105	KELSO STATION FUND	47,030	107,100	47,800	47,800	-55.4%
106	STADIUM FUND	126,359	204,350	152,250	133,800	-25.5%
107	HIGHLANDER FESTIVAL FUND	58,778	64,100	66,000	66,000	3.0%
108	PARKS & RECREATION FUND	222,919	228,768	214,576	214,646	-6.2%
111	TAM O'SHANTER PARK FUND	-	-	-	-	0.0%
114	HUD GRANT FUND	100,318	626,572	229,000	231,000	-63.5%
115	FACADE IMPROVEMENT FUND	-	-	10,000	10,000	100.0%
120	CRIMINAL JUSTICE FUND	393,593	331,671	315,793	323,737	-4.8%
206	2003 LTD TAX G.O. BOND FUND	2,947,567	225,525	208,728	207,580	-7.4%
301	CAPITAL PROJECTS FUND	30,000	35,000	40,000	40,000	14.3%
402	SOLID WASTE FUND	1,239,286	1,289,809	1,280,060	1,305,951	-0.8%
403	WATER/SEWER FUND	12,364,465	7,588,603	7,293,259	7,390,142	-3.9%
404	WATER CAPITAL RESERVE FUND	4,173,598	3,030,650	1,175,000	423,000	-61.2%
407	DRAINAGE FUND	608,662	951,633	907,982	1,007,540	-4.6%
408	SEWER CAPITAL RESERVE FUND	667,079	1,804,600	251,300	1,620,300	-86.1%
409	WATER GUARANTEE DEPOSIT FUND	90,000	90,000	90,000	90,000	0.0%
413	1992/2002 REVENUE BOND FUND	-	-	-	-	0.0%
414	BOND RESERVE FUND	-	-	-	-	0.0%
502	EQUIPMENT RESERVE FUND	16,626	40,000	323,356	40,000	708.4%
601	FIREMEN'S PENSION FUND	196,722	239,743	215,250	230,250	-10.2%
602	AIRPORT FUND	-	-	1,418,554	1,429,529	0.0%
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 32,485,893</b>	<b>\$ 31,756,258</b>	<b>\$ 30,707,745</b>	<b>\$ 25,016,090</b>	<b>-23.0%</b>

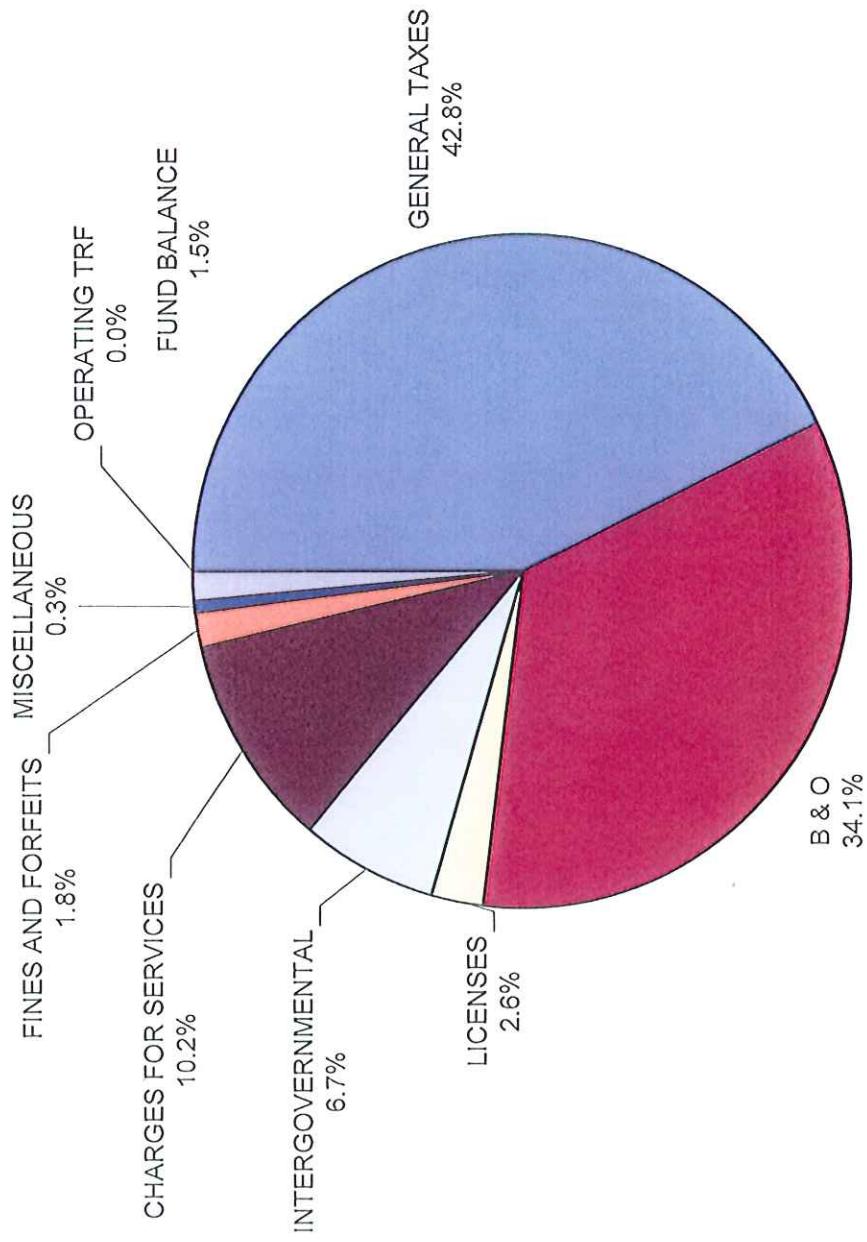
**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

GENERAL FUND REVENUE SUMMARY

REVENUE TYPE	2011 ACTUAL	2012 BUDGET	2013 PRELIMINARY	2014 PRELIMINARY	2012 - 13 % CHG
GENERAL TAXES Property, Retail Sales, Excise and City Utility Taxes	\$ 3,200,440	\$ 3,227,584	\$ 3,249,335	\$ 3,254,986	0.7%
BUSINESS & OCCUPATIONAL Includes Water/Sewer/Garbage	2,425,389	2,374,000	2,588,000	2,563,000	9.0%
LICENSES AND PERMITS	200,097	200,500	194,000	194,000	-3.2%
INTERGOVERNMENTAL Grants, Entitlements and Shared Revenues.	440,850	781,000	509,000	537,550	-34.8%
CHARGES FOR SERVICES Interfund Service Charges and Planning, Zoning Fees.	621,544	679,417	770,663	823,509	13.4%
FINES AND FORFEITS	198,406	161,000	135,500	130,500	-15.8%
MISCELLANEOUS REVENUES Investment Interest, Donations and Sale of Fixed Assets.	35,302	32,150	22,900	22,900	-28.8%
OPERATING TRANSFERS	24,182	-	-	-	0%
BEGINNING CASH OBLIGATED	-	18,171	114,550	116,550	530.4%
<b>TOTAL GENERAL FUND</b>	<b>\$ 7,146,210</b>	<b>\$ 7,473,822</b>	<b>\$ 7,583,948</b>	<b>\$ 7,642,995</b>	<b>1.6%</b>

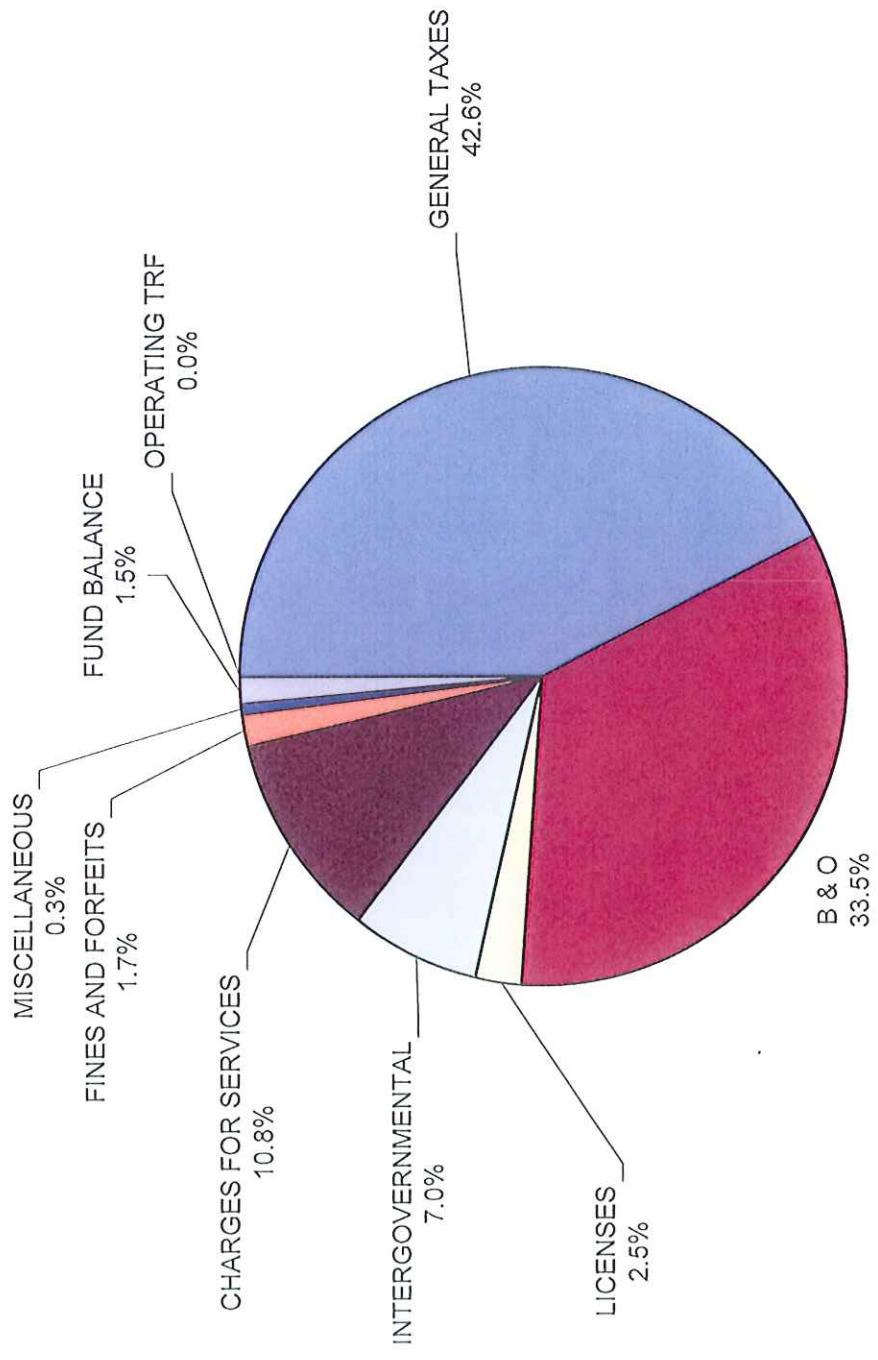


## CITY OF KELSO 2013 GENERAL FUND REVENUE SUMMARY (BUDGET)



# CITY OF KELSO

## 2014 GENERAL FUND REVENUE SUMMARY (BUDGET)



**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

SALES TAX AND PROPERTY TAX DISTRIBUTION HISTORY

**SALES TAX**

FUND #	FUND	2011 ACTUAL	2012 BUDGET	2013 PRELIMINARY	2014 PRELIMINARY	\$ DIFF	2012 - 13 % CHG
001	GENERAL	\$994,684	\$ 1,016,184	\$ 1,018,281	\$ 996,322	\$ 2,097	0.2%
101	STREET	351,181	375,693	350,049	347,285	(25,644)	-7.3%
103	LIBRARY	338,854	352,762	380,246	390,906	27,484	7.2%
108	PARKS	184,573	185,268	167,876	167,946	(17,392)	-10.4%
601	FIREMEN'S	51,732	70,093	33,750	47,350	(36,343)	-107.7%
<b>TOTAL</b>		<b>\$1,921,024</b>	<b>\$ 2,000,000</b>	<b>\$ 1,950,202</b>	<b>\$ 1,949,809</b>	<b>\$ (49,798)</b>	<b>-2.6%</b>

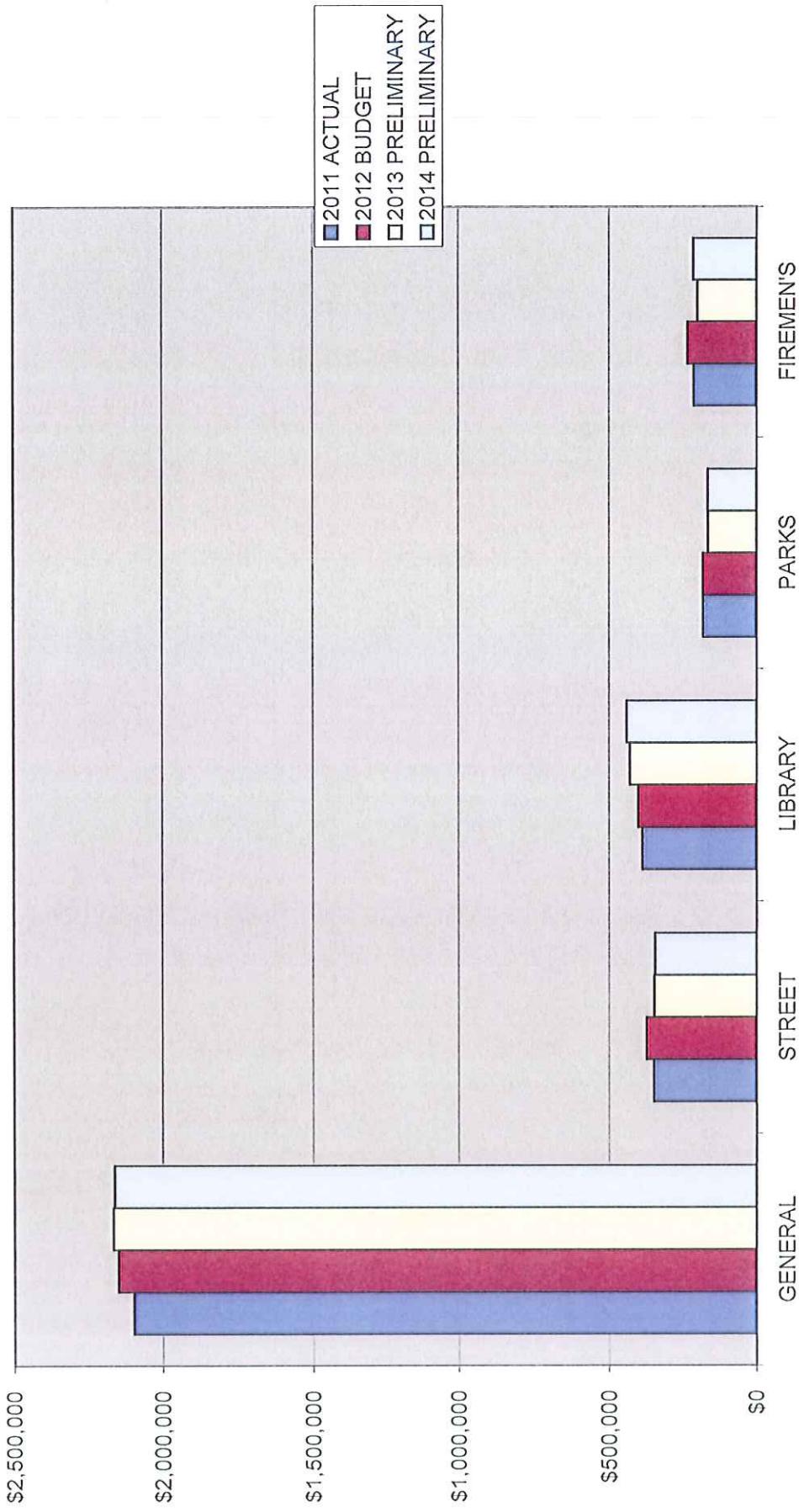
**PROPERTY TAX**

FUND #	FUND	2011 ACTUAL	2012 BUDGET	2013 PRELIMINARY	2014 PRELIMINARY	\$ DIFF	2012 - 13 % CHG
001	GENERAL	\$1,101,503	\$ 1,131,500	\$ 1,145,554	\$ 1,163,164	\$ 14,054	1.2%
103	LIBRARY	50,500	50,500	50,500	50,500	-	0.0%
601	FIREMEN'S	165,000	168,000	170,000	171,000	2,000	1.2%
<b>TOTAL</b>		<b>\$1,317,003</b>	<b>\$ 1,350,000</b>	<b>\$ 1,366,054</b>	<b>\$ 1,384,664</b>	<b>\$ 16,054</b>	<b>1.2%</b>

**COMBINED SALES AND PROPERTY TAXES**

FUND #	FUND	2011 ACTUAL	2012 BUDGET	2013 PRELIMINARY	2014 PRELIMINARY	\$ DIFF	2012 - 13 % CHG
001	GENERAL	\$2,096,187	\$2,147,684	\$2,163,835	\$2,159,486	\$ 16,151	0.7%
101	STREET	351,181	375,693	350,049	347,285	(25,644)	-7.3%
103	LIBRARY	389,354	403,262	430,746	441,406	27,484	6.4%
108	PARKS	184,573	185,268	167,876	167,946	(17,392)	-10.4%
601	FIREMEN'S	216,732	238,093	203,750	218,350	(34,343)	-16.9%
<b>TOTAL</b>		<b>\$3,238,027</b>	<b>\$ 3,350,000</b>	<b>\$ 3,316,256</b>	<b>\$ 3,334,473</b>	<b>\$ (33,744)</b>	<b>-1.0%</b>

## CITY OF KELSO COMBINED SALES AND PROPERTY TAXES



# CITY OF KELSO

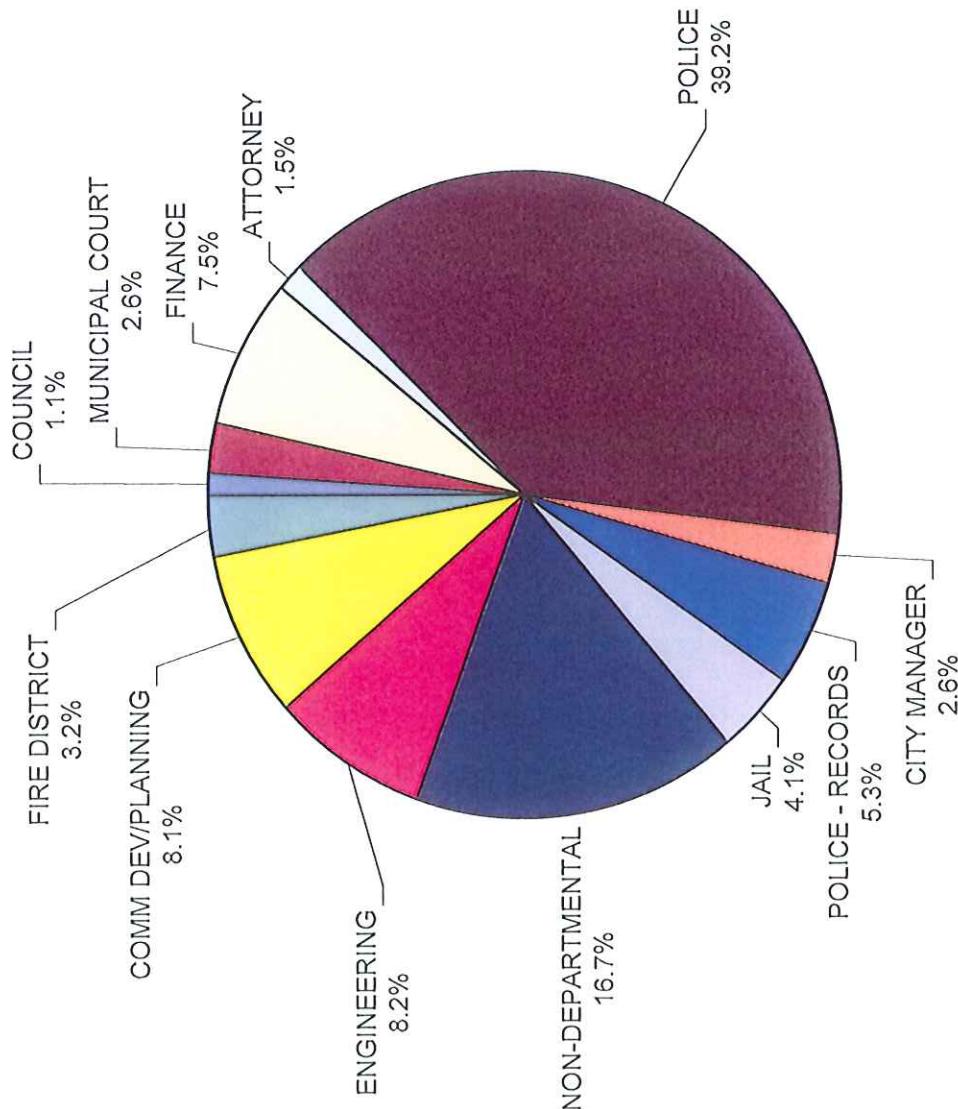
## 2013/2014 PRELIMINARY BUDGET

### GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY

DEPT #	DEPARTMENT	2011 ACTUAL	2012 BUDGET	2013 PRELIMINARY	2014 PRELIMINARY	2012 - 13 % CHG
01	COUNCIL	\$ 76,013	\$ 82,029	\$ 83,482	\$ 83,482	1.77%
02	MUNICIPAL COURT	213,959	192,600	203,100	208,100	5.45%
03	CITY MANAGER	187,315	195,087	203,865	204,857	4.50%
04	FINANCE	518,177	564,484	575,857	578,260	2.01%
05	ATTORNEY	115,160	110,750	107,766	107,766	-2.69%
06	POLICE	2,889,589	2,954,215	3,083,273	3,098,761	4.37%
07	POLICE - RECORDS	383,855	398,465	401,033	402,157	0.64%
08	JAIL	305,038	312,000	312,000	312,000	0.00%
09	NON-DEPARTMENTAL	1,253,878	1,254,847	1,392,933	1,362,329	11.00%
12	ENGINEERING	548,602	614,461	655,084	656,733	6.61%
13	COMM DEV/PLANNING	286,585	609,884	325,555	328,550	-46.62%
14	FIRE DISTRICT	240,000	240,000	240,000	300,000	0.00%
<b>TOTAL GENERAL FUND</b>		<b>\$ 7,018,171</b>	<b>\$ 7,528,822</b>	<b>\$ 7,683,948</b>	<b>\$ 7,642,995</b>	<b>-1.52%</b>

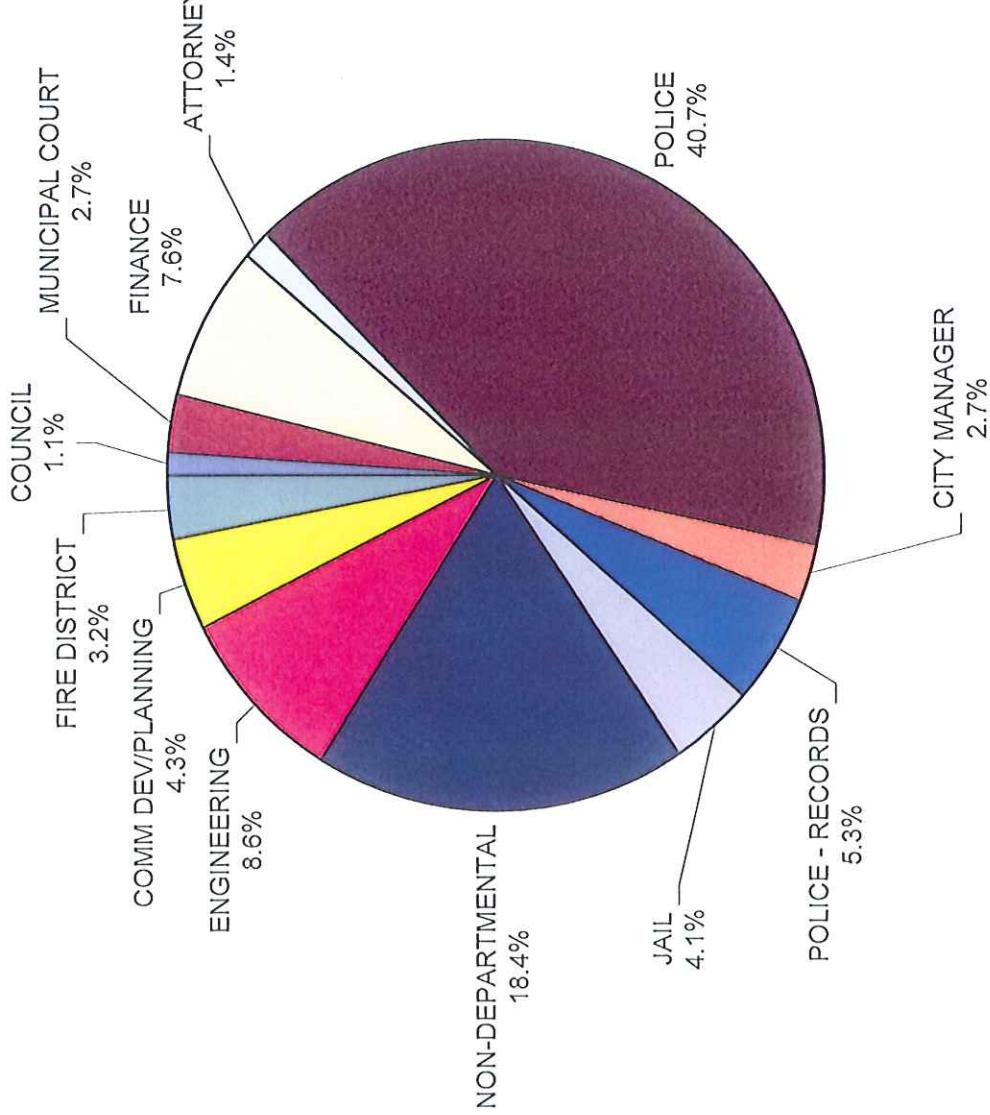
# CITY OF KELSO

## 2012 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



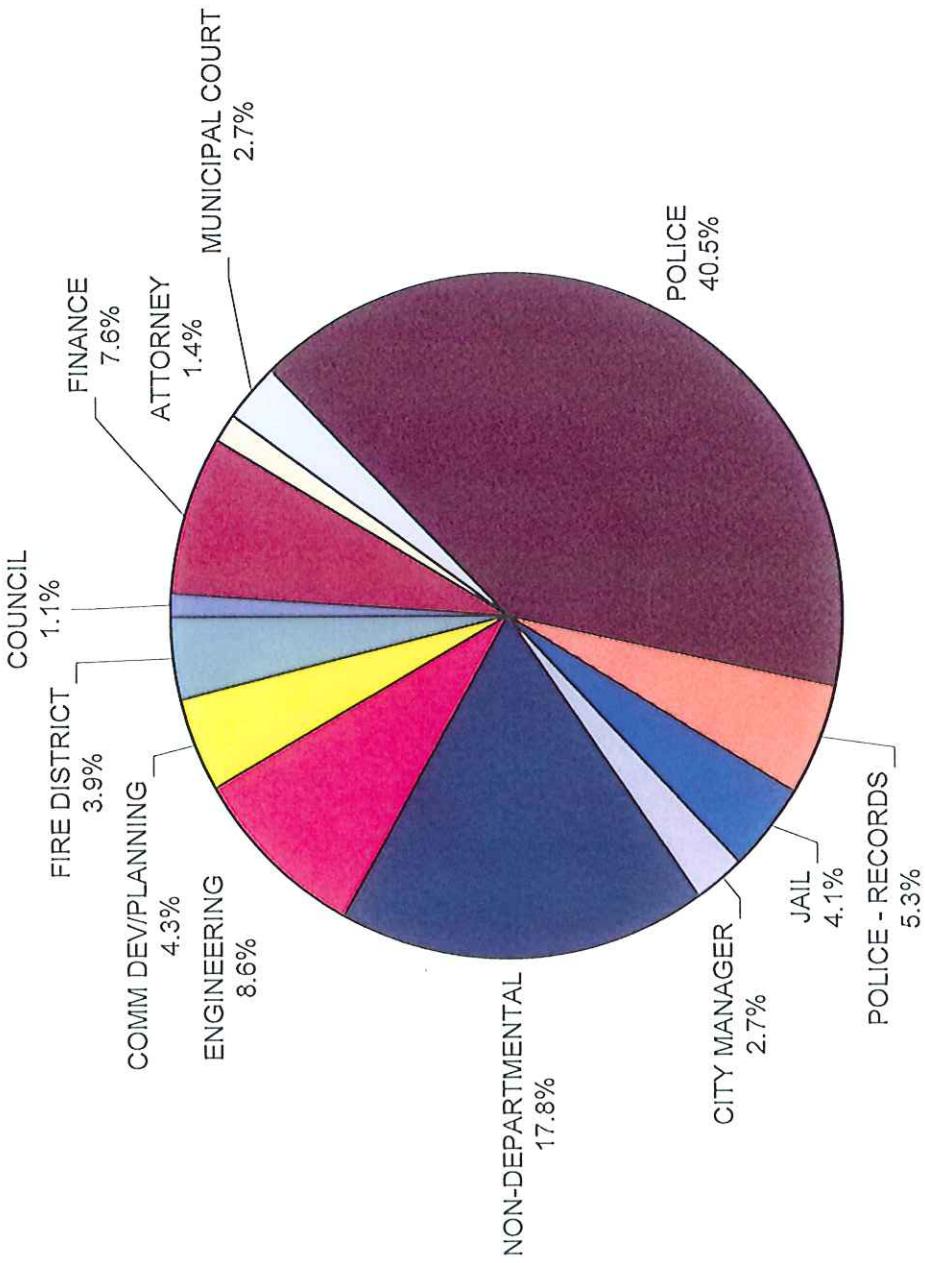
# CITY OF KELSO

## 2013 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



# CITY OF KELSO

## 2014 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



Finance/Public Works Director/City Manager/IT - Salaries/Benefits  
 Distribution Per Fund  
 2013 Budget

Position	Sal/Ben	403 Wtr/Svr	402 Sanitary	407 Srvn/Drain	103 Library	101 Street	001 General	Total
Customer Service Rep	\$72,176	\$46,914 65.0%	\$18,044 25.0%	\$3,609 5.0%	\$0 0.0%	\$0 0.0%	\$3,609 5.0%	100.0% \$72,176
Finance Director	\$131,281	\$48,574 37.0%	\$9,190 7.0%	\$3,938 3.0%	\$2,626 2.0%	\$3,938 3.0%	\$63,015 48.0%	100.0% \$131,281
Acctg Assist I	\$7,115	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$0 0.0%	100.0% \$7,115
Acctg Assist I	\$32,018	\$11,847 19.0%	\$2,241 6.0%	\$961 4.0%	\$640 7.0%	\$961 1.0%	\$15,369 69.0%	100.0% \$32,018
Acctg Assist I	\$32,018	\$6,083 15.0%	\$0 6.0%	\$1,281 6.0%	\$2,241 2.0%	\$320 2.0%	\$32,018 \$32,092	100.0% \$32,018
Deputy Clerk	\$68,425	\$10,264 19.0%	\$4,105 0.0%	\$4,105 4.0%	\$1,368 7.0%	\$1,368 1.0%	\$7,213 69.0%	100.0% \$68,425
Payroll Specialist	\$96,727	\$18,378 65.0%	\$0 25.0%	\$3,869 5.0%	\$6,771 0.0%	\$967 0.0%	\$66,741 5.0%	100.0% \$96,727
Utility Billing Clerk	\$59,415	\$38,619 30.0%	\$14,854 10.0%	\$2,971 10.0%	\$0 1.0%	\$0 1.0%	\$2,971 48.0%	100.0% \$59,415
Dept. Assist	\$58,105	\$17,432 38.0%	\$5,811 20.0%	\$5,811 20.0%	\$831 0.0%	\$831 0.0%	\$7,891 22.0%	100.0% \$58,105
Computer Services	\$30,738	\$11,680 6.0%	\$6,148 3.0%	\$6,148 3.0%	\$0 6.0%	\$0 2.0%	\$6,762 30.0%	100.0% \$30,738
Computer Services	\$30,737	\$1,844 54.00%	\$922 1.00%	\$922 11.00%	\$1,844 0.0%	\$615 4.0%	\$24,590 30.0%	100.0% \$30,737
Public Works Director	\$144,327	\$77,937 37.0%	\$1,443 7.0%	\$15,876 3.0%	\$0 2.0%	\$5,773 3.0%	\$3,298 48.0%	100.0% \$144,327
City Manager	\$76,142	\$28,172 19.0%	\$5,330 0.0%	\$2,284 4.0%	\$1,523 7.0%	\$2,284 1.0%	\$36,548 69.0%	100.0% \$76,142
City Manager	\$76,142	\$14,467 320,365	\$0 \$65,846	\$3,046 \$53,859	\$5,330 \$22,284	\$761 \$16,609	\$32,538 \$39,267	100.0% \$76,142
Total Transfer From Fund XXX								\$876,230
Total Transfer to General (2013)	\$478,963							
Total Transfer to General (2012)	\$443,818							
2012 Budget	\$805,718	\$62,276	\$37,892	\$17,022	\$20,910	\$496,023	\$939,841	
2013 Preliminary Budget	\$820,365	\$65,846	\$53,859	\$22,284	\$16,609	\$397,267	\$876,230	
2013 Percent Increase/(Decrease)	4.79%	5.73%	42.14%	30.91%	20.57%	-19.91%	-6.77%	

Finance/Public Works Director/City Manager/IT - Salaries/Benefits  
Distribution Per Fund  
2014 Budget

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total
Customer Service Rep	\$72,176	\$46,914	\$18,044	\$3,609	\$0	\$0	\$3,609	5.0% 100.0%
Finance Director	\$131,427	\$48,628	\$9,200	\$3,943	\$2,629	\$3,943	\$63,035	\$72,176 10.0% \$131,427
Accts. Assist I	\$7,115	\$0	\$0	0.0%	0.0%	0.0%	\$0	100.0% \$7,115
Accts. Assist I	\$32,018	\$11,847	\$2,241	\$961	\$640	\$961	\$15,369	100.0% \$32,018
Accts. Assist I	\$32,018	\$6,083	\$0	\$1,281	\$2,241	\$320	\$22,092	100.0% \$32,018
Deputy Clerk	\$68,425	\$10,264	\$4,105	\$4,105	\$1,368	\$1,368	\$47,213	100.0% \$68,425
Payroll Specialist	\$96,727	\$18,578	\$0	\$3,869	\$6,771	\$967	\$66,741	100.0% \$96,727
Utility Billing Clerk	\$39,560	\$38,714	\$14,890	\$2,978	\$0	\$0	\$2,978	100.0% \$39,560
Dept. Assist	\$60,168	\$18,050	\$6,017	\$6,017	\$602	\$602	\$28,880	100.0% \$60,168
Computer Services	\$31,506	\$11,972	\$6,301	\$6,301	\$0	\$0	\$6,931	100.0% \$31,506
Computer Services	\$31,506	\$1,890	\$945	\$945	\$1,890	\$630	\$25,205	100.0% \$31,506
Public Works Director	\$145,479	\$78,558	\$1,455	\$16,003	\$0	\$5,819	\$43,644	100.0% \$145,479
City Manager	\$76,142	\$28,172	\$5,330	\$2,284	\$1,523	\$2,284	\$36,548	100.0% \$76,142
City Manager	\$76,142	\$14,467	\$0	\$3,046	\$5,330	\$761	\$52,538	100.0% \$76,142
Total Transfer From Fund XXX		\$322,092	\$66,287	\$54,381	\$22,354	\$16,695	\$399,464	\$881,273 0.58%
Total Transfer to General (2014)								
Total Transfer to General (2013)								
2013 Preliminary Budget	\$320,365	\$65,846	\$53,859	\$22,284	\$16,609	\$397,267	\$876,230	
2014 Preliminary Budget	\$322,092	\$66,287	\$54,381	\$22,354	\$16,695	\$399,464	\$881,273	
2014 Percent Increase/(Decrease)	0.54%	0.67%	0.97%	0.31%	0.52%	0.55%		

CITY OF KELSO  
2013 TRANSFERS

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR
GENERAL FUND	001-09-597-00-006	\$ 24,484	KELSO STATION FUND	105-15-397-00-00	\$ 6,121	\$ 6,121	\$ 6,121	\$ 6,121
GENERAL FUND	001-09-597-00-007	329,550	ARTERIAL STREET FUND	102-18-397-00-00	-	-	329,550	-
GENERAL FUND	001-09-597-00-002	141,119	2003 LTD TAX G.O. BOND	206-46-397-00-00	35,279	35,280	35,280	35,280
PATHS AND TRAILS FUND	104-51-597-00-000	5,000	ARTERIAL STREET FUND	102-18-397-00-01	-	-	-	5,000
STADIUM FUND	106-20-597-00-010	10,000	HIGHLANDER FESTIVAL	107-31-397-00-00	2,500	2,500	2,500	2,500
HUD GRANT FUND	114-17-597-00-000	50,000	ARTERIAL STREET FUND	102-18-397-00-01	-	-	50,000	-
HUD GRANT FUND	114-17-597-00-000	10,000	FAÇADE IMPROVEMENT FUND	115-23-397-00-00	-	-	-	10,000
CAPITAL PROJECTS	301-60-597-00-002	40,000	2003 LTD TAX G.O. BOND	206-46-397-00-00	10,000	10,000	10,000	10,000
WATER/SEWER FUND	403-25-597-00-010	200,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	-	-	-	200,000
WATER/SEWER FUND	403-25-597-10-010	200,000	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	-	-	-	200,000
TOTAL TRANSFERS		\$ 1,010,153			\$ 53,900	\$ 53,901	\$ 433,451	\$ 468,901

CITY OF KELSO  
2014 TRANSFERS

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR
GENERAL FUND	001-09-597-00-006	\$ 24,484	KELSO STATION FUND	105-15-397-00-00	\$ 6,121	\$ 6,121	\$ 6,121	\$ 6,121
GENERAL FUND	001-09-597-00-007	329,550	ARTERIAL STREET FUND	102-18-397-00-00	-	-	329,550	-
GENERAL FUND	001-09-597-00-002	145,608	2003 LTD TAX G.O. BOND	206-46-397-00-00	36,402	36,402	36,402	36,402
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-31-397-00-00	5,000	5,000	5,000	5,000
HUD GRANT FUND	114-17-597-00-000	50,000	ARTERIAL STREET FUND	102-18-397-00-01	-	-	50,000	-
HUD GRANT FUND	114-17-597-00-000	10,000	FAÇADE IMPROVEMENT FUND	115-23-397-00-00	-	-	-	10,000
CAPITAL PROJECTS	301-60-597-00-002	40,000	2003 LTD TAX G.O. BOND	206-46-397-00-00	10,000	10,000	10,000	10,000
WATER/SEWER FUND	403-25-597-00-010	300,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	-	-	-	300,000
WATER/SEWER FUND	403-25-597-10-010	300,000	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	-	-	-	300,000
TOTAL TRANSFERS		\$ 1,219,542			\$ 57,523	\$ 57,523	\$ 437,073	\$ 667,523

## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

## 2011 Limited Tax General Obligation Bonds

## CITY OF KELSO

## Schedule of Debt Service Charges to Maturity

## 2008 Water/Sewer Revenue Bonds

## CITY OF KELSO

## Schedule of Debt Service Charges to Maturity

## 2010 Water/Sewer Revenue Bonds - Series A

## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

**2010 Water/Sewer Revenue Bonds - Series B  
Taxable Recovery Zone Economic Development Bonds**

## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

**1998 Public Works Trust Fund Loan  
For Allen Street Bridge**

## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

**2002 Public Works Trust Fund Loan  
For 16th Avenue Retaining Wall**

## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

1999 State Revolving Fund Loan  
For Water Treatment Plant Upgrade

## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

2001 State Revolving Fund Loan  
For Water Treatment Plant Upgrade

**EMPLOYEE POSITION CLASSIFICATION  
MONTHLY SALARY SCHEDULE**

2013 Salary Schedule  
Effective 01/01/2013

<b>Position Title</b>	<b>Grade</b>	<b>2013 Range</b>	
		<b>Entry</b>	<b>Control</b>
City Manager	M40	\$ 7,334	\$ 9,167
Director of Public Works	M36	6,231	7,789
Police Chief	M34	6,175	7,719
Finance Director/City Clerk	M32	5,839	7,299
Police Captain	M28	5,560	6,950
Senior Engineer	M28A	5,497	6,871
Public Works Superintendent	M27	5,462	6,828
Community Development Manager	M24	4,772	5,965
Airport Operations Manager	M17	3,826	4,782
Payroll Specialist	M17	3,826	4,782
Library Manager	M17	3,826	4,782
Senior Engineering Technician	M14	3,352	4,190
Executive Assistant	M12	3,215	4,019
Planning Assistant	M8	2,886	3,607
Department Assistant	M7	2,663	3,329
Police Sargent	P16	4,852	6,065
Police Patrolman	P12	4,230	5,366
Records Clerk	P6	2,566	3,207
Water/Sewer Supervisor	R29	3,858	4,822
Water Treatment Plant Supervisor	R29	3,858	4,822
Equipment Operator	R26	3,582	4,478
Water/Sewer Lead Technician	R26	3,582	4,478
Water Treatment Plant Operator	R26	3,582	4,478
Park Lead	R26	3,582	4,478
Traffic Control Lead	R26	3,582	4,478
Drainage Lead	R26	3,582	4,478
Water/Sewer Technician	R24	3,410	4,262
Drainage Technician	R23	3,326	4,158
Department Assistant	R19	3,014	3,768
Deputy Clerk	S16	3,106	3,883
Accountant I	S15	2,862	3,578
Engineering Assistant	S15	2,862	3,578
Utility Billing Clerk	S13	2,754	3,442
Customer Service Representative	S13	2,754	3,442
Library Assistant II	S12	2,610	3,262
Library Assistant I	S8	2,359	2,949
Receptionist/File Clerk	S8	2,359	2,949

**CITY OF KELSO**  
**2013/14 PROPOSED PRELIMINARY BUDGET**

Page 1 of 4  
 REVENUES

FUND:001-00	ACCOUNT #	NARRATIVE:	Actual	Actual	2008	2009	2010	2011	2012	2013	2014	Budget	Budget	Budget	
308	00 00	BEGINNING FUND BALANCE Reserves available for spending.	\$ 3,830,041	\$ 1,690,639	\$ 1,177,311	\$ 1,305,351	\$ 1,536,451	\$ 1,421,901							
311	10 00	GENERAL PROPERTY TAXES <i>The remaining property taxes go to the Library, and Firemen's Pension funds.</i>	1,087,642	1,070,561	1,101,503	1,131,500	1,145,554	1,163,164							
312	00 00	TIMBER HARVEST <i>Represents proceeds from Timber Sales.</i>		8	9	25	-	-							
313	10 00	LOCAL RETAIL SALES AND USE TAXES <i>Sales &amp; use tax proceeds are shared with Street, Library, Park, and Firemen's Pension Funds.</i>	762,310	884,375	994,684	1,016,184	1,018,281	996,322							
313	71 00	RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE <i>Restricted for criminal justice purposes.</i>	148,389	163,836	151,348	165,000	145,000	150,000							
314	52 00	B & O TAX - WATER (WATER UTILITY) <i>Represents 8% tax on gross water receipts.</i>	196,428	205,227	225,787	210,000	242,000	232,000							
314	52 01	B & O TAX - WATER (FOR FIRE SUPPRESSION) <i>Represents 2% tax on gross water receipts.</i>		-	-	-	-	55,000	55,000						
314	54 00	B & O TAX - SEWER (SEWER UTILITY) <i>Represents 8% tax on gross sewer receipts.</i>	352,009	354,316	367,901	362,000	385,000	372,000							
314	55 00	B & O TAX - GARBAGE (SOLID WASTE FUND) <i>Represents 8% tax on gross garbage collection receipts.</i>	88,880	89,909	90,454	92,000	97,000	90,000							
316	10 00	BUSINESS AND OCCUPATIONAL TAXES <i>Based on \$1/thousand of gross receipts for Wholesale, Retail sales, Manufacturing and Contracting.</i>	479,634	493,267	527,534	490,000	530,000	530,000							
316	10 10	BUSINESS AND OCCUPATIONAL TAXES - MISC <i>\$2/thousand of gross revenues from service activities.</i>	119,467	116,735	127,304	125,000	128,000	128,000							
316	20 00	ADMISSIONS TAXES <i>5% tax on theater patrons.</i>	59,967	55,917	57,958	60,000	58,000	58,000							
316	43 00	B & O TAX - GAS <i>6% Tax on gross sales.</i>	95,717	74,589	71,479	80,000	75,000	75,000							
316	46 00	B & O TAX - CABLE TV <i>6% Tax on gross sales.</i>	104,005	109,721	113,836	105,000	105,000	105,000							
316	47 10	B & O TAX - TELEPHONE <i>6% Tax on gross sales.</i>	124,916	131,688	114,391	120,000	120,000	120,000							
316	47 30	B & O TAX - CELLULAR PHONES <i>6% Tax on gross sales.</i>	241,214	213,259	190,852	250,000	180,000	180,000							
316	51 00	B & O TAX - ELECTRIC (PUD) <i>6% Tax on gross sales.</i>	539,015	548,326	595,851	540,000	671,000	676,000							
316	70 00	CITY UTILITY TAX <i>10% tax on gross water/sewer/sanitary utility sales.</i>	791,350	814,831	840,055	797,000	840,000	845,000							
317	20 00	LEASEHOLD EXCISE TAX <i>Lease tax rebated to City by the State.</i>	2,787	1,732	2,642	1,800	2,000	2,000							

**CITY OF KELSO**  
**2013/14 PROPOSED PRELIMINARY BUDGET**

Page 2 of 4  
 REVENUES

FUND	ACCT/UNITS#	GENERAL FUND	NARRATIVE	Actual	Actual	Budget	Budget	2014			
								2009	2010	2011	2012
317	50 00	317	GAMBLING EXCISE TAXES <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, and card games. Rate is 5% or 10%, depending on the type of gambling or amusement device.</i>	110.941	50,976	47,660	53,000	36,000	36,000	36,000	36,000
319	60 00	319	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	2,859	4,717	4,225	2,500	4,000	4,000	4,000	4,000
319	80 00	319	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	2,135	768	340	600	500	500	500	500
321	00 00	321	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	41,281	39,018	74,568	80,000	74,000	74,000	74,000	74,000
321	10 00	321	AMUSEMENT LICENSES <i>A \$56 fee for each skill game machine or amusement device operated by coin or the payment of a fee.</i>	2,055	1,645	1,980	2,000	1,500	1,500	1,500	1,500
321	70 00	321	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00</i>	8,318	12,934	12,048	12,000	12,000	12,000	12,000	12,000
321	80 00	321	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	5,075	5,263	5,150	5,000	5,000	5,000	5,000	5,000
322	10 00	322	MISC. LICENSES, GUN PERMITS, ETC. <i>Receipts for concealed pistol/licenses.</i>	100,551	77,895	103,820	100,000	100,000	100,000	100,000	100,000
322	90 00	322	FEDERAL GRANTS <i>Sex offenders grant.</i>	1,663	1,378	2,531	1,500	1,500	1,500	1,500	1,500
333	00 00	334	STATE GRANTS <i>Misc. Criminal Justice and Planning grants.</i>	52,447	98,767	43,320	23,000	21,000	21,000	21,000	21,000
335	00 91	335	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	69,301	67,773	67,445	68,000	78,000	78,000	78,000	78,000
336	00 98	336	LOCAL GOVERNMENT ASSISTANCE <i>Based on State RETT collections.</i>	74,975	73,710	35,414	50,000	30,000	35,000	35,000	35,000
336	06 94	336	LIQUOR EXCISE TAX <i>Distributions are based on City's population.</i>	56,874	57,495	57,158	55,000	10,000	33,550	33,550	33,550
336	06 95	336	LIQUOR BOARD PROFITS <i>Distributions are based on City's population.</i>	80,310	92,922	81,392	80,000	105,000	105,000	105,000	105,000
338	21 00	338	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>1 SRO @ KSD, Police Science Instructor, 1 Training officer.</i>	77,396	87,624	121,075	117,000	230,000	230,000	230,000	230,000
341	26 00	341	RECORDS SURCHARGE - HOUSING <i>Receipts for duplication and Photocopying of documents.</i>	11,694	10,332	9,108	12,000	15,000	15,000	15,000	15,000
341	60 00	342	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and Photocopying of documents.</i>	1,313	1,321	1,212	2,000	1,200	1,200	1,200	1,200
342	20 00	343	FIRE INSPECTION FEES <i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>	-	-	-	-	-	-	-	50,000
343	20 00	343	ENGINEERING FEES & CHARGES <i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>	12,870	48,238	11,481	35,000	40,000	40,000	40,000	40,000

**CITY OF KELSO**  
**2013/14 PROPOSED PRELIMINARY BUDGET**

FUND	ACCOUNT #	NARRATIVE	2009		2010		2011		2012		2013		2014	
			Actual	Budget										
345	80 00	PLANNING & ZONING FEES Charges for variances, conditional uses, zone changes, annexations, etc.	6,820	30,528	11,832	20,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
349	14 00	INTERFUND SERVICES - FUND 403 Reimbursement for finance office building costs.	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
349	14 01	INTERFUND SERVICES - FUND 101 Revenue for services related to accounting, payroll, budget, engineering, admin, and computer consulting.	22,032	19,842	18,544	20,910	16,609	16,609	16,609	16,609	16,609	16,609	16,609	16,609
349	14 02	INTERFUND SERVICES - FUND 103 Revenue for services related to accounting, payroll, budget, engineering, admin, and computer consulting.	14,196	13,434	14,740	17,022	22,284	22,284	22,284	22,284	22,284	22,284	22,284	22,284
349	14 05	INTERFUND SERVICES - FUND 402 Revenue for services related to accounting, payroll, budget, engineering, admin, and computer consulting.	86,664	90,840	57,640	62,276	65,846	66,287	66,287	66,287	66,287	66,287	66,287	66,287
349	14 06	INTERFUND SERVICES - FUND 403 Revenue for services related to accounting, payroll, budget, engineering, admin, and computer consulting.	261,300	292,422	291,408	305,718	320,365	322,092	322,092	322,092	322,092	322,092	322,092	322,092
349	14 07	INTERFUND SERVICES - FUND 407 Revenue for services related to accounting, payroll, budget, engineering, admin, and computer consulting.	28,692	32,034	34,256	37,892	53,859	54,381	54,381	54,381	54,381	54,381	54,381	54,381
349	14 09	INTERFUND SERVICES - FUND 420 Revenue for services related to accounting, payroll, budget, engineering, admin, and computer consulting.	20,448	24,438	25,908	28,599	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
349	32 00	ENGINEERING SERVICES For engineering services performed for other funds.	207,759	203,086	127,415	120,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
351	50 00	FINES & FORFEITS City's share of fines collected through the Municipal Court.	130,502	172,626	197,475	160,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
359	90 01	FORFEIT PROPERTY	400	-	-	1,000	-	-	500	500	500	500	500	500
359	90 02	MISCELLANEOUS FINES	1,798	300	931	-	-	-	-	-	-	-	-	-
361	10 00	INVESTMENT INTEREST Investment of idle cash.	24,677	10,156	9,585	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
361	40 00	SALES & USE TAX INTEREST Interest on sales and use taxes collected by the state.	13,341	18,877	17,581	2,800	800	800	800	800	800	800	800	800
362	50 00	LEASE REVENUES	1	6	-	-	-	-	-	-	-	-	-	-
366	10 00	I.F. LOAN REPAYMENT - INTEREST	1,926	582	276	1,250	100	100	100	100	100	100	100	100
367	19 00	DONATIONS	1,781	1,168	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
369	20 00	UNCLAIMED PROPERTY SALES Represents sale of unclaimed property.	1,484	165	597	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

**CITY OF KELSO**  
**2013/14 PROPOSED PRELIMINARY BUDGET**

FUND:001-00		GENERAL FUND		2009		2010		2011		2012		2013		2014	
ACCOUNT #		NARRATIVE		Actual		Actual		Actual		Budget		Budget		Budget	
369	90 00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>		25,637	6,159	6,232		10,000		5,000		5,000		5,000	
369	90 01	TREE LIGHTING MERCHANDISE		111	-	-		100		-		-		-	
395	20 00	DAMAGE RECOVERIES		2,853	870	1,031		2,000		1,000		1,000		1,000	
397	00 02	TRANSFERS		2,188	-	24,182		-		-		-		-	
<b>TOTAL GENERAL FUND REVENUES:</b>															
				\$10,711,949	\$8,718,131	\$8,323,521		\$8,761,002	\$9,005,849	\$8,948,346					

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2013/14 PRELIMINARY BUDGET

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FUND 001.01	ACCOUNT #	NARRATIVE	GENERAL FUND CITY COUNCIL		2000		2010		2011		2012		2013		2014	
			Actual	Actual	Budget											
511	60 100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$800 per month, Council members receive \$400 per month.</i>	\$ 31,411	\$ 38,200	\$ 38,000	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400
511	60 101	ADMINISTRATIVE SECRETARY SALARY <i>Council's share of this position's salary .5 FTE.</i>	23,400	23,584	23,412	23,412	23,412	23,412	23,412	23,412	23,412	23,412	23,412	23,412	23,412	24,596
511	60 200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Comp., Etc.</i>	2,675	3,032	3,011	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996
511	60 201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	10,758	10,911	9,082	12,121	12,121	12,121	12,121	12,121	12,121	12,121	12,121	12,121	12,121	12,290
511	60 310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	1,270	778	578	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
511	60 431	MAYOR TRAVEL <i>Pays travel for seminars and conferences.</i>	511	526	96	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
511	60 491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	2,158	1,723	1,307	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
511	60 492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	1,451	697	527	400	400	400	400	400	400	400	400	400	400	400
511	60 493	MAYOR EDUCATION <i>Registration fees for seminars and conferences.</i>	-	-	-	200	200	200	200	200	200	200	200	200	200	200
<b>TOTAL CITY COUNCIL EXPENDITURES:</b>			\$ 73,634	\$ 79,751	\$ 76,013	\$ 82,029	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482	\$ 83,482

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2013/14 PRELIMINARY BUDGET

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FUND	01-02	GENERAL FUND	MUNICIPAL COURT	2009	2010	2011	2012	2013	2014
ACCOUNT #		NARRATIVE		Budget	Actual	Budget	Actual	Budget	Budget
512	50	413	PUBLIC DEFENDER	\$ 72,800	\$ 72,800	\$ 72,800	\$ 72,800	\$ 72,800	\$ 72,800
512	50	414	JURORS AND WITNESSES	19	957	19	800	800	800
512	50	415	INTERPRETERS	5,458	6,774	9,217	9,000	9,000	9,000
512	50	416	ADDITIONAL ATTORNEYS <i>Cost of cases where attorney has a conflict of interest and for attorney costs for indigent appeal.</i>	4,134	5,854	4,101	4,000	4,500	4,500
512	50	450	COURTROOM RENTAL/OVERHEAD <i>Negotiated figure with Cowlitz County.</i>	5,427	4,731	4,971	6,000	6,000	6,000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT <i>Contract between the City and Municipal Court based on the number of traffic &amp; non-traffic infractions, and criminal &amp; non-criminal violations.</i>	99,454	144,957	122,851	100,000	110,000	115,000
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>				\$ 187,292	\$ 236,073	\$ 213,959	\$ 192,600	\$ 203,100	\$ 208,100

# CITY OF KELSO 2013/14 PRELIMINARY BUDGET

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FUND:001-04	ACCOUNT #	GENERAL FUND FINANCE	NARRATIVE	2009		2010		2011		2012		2013		2014	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
514	10	100	SALARIES Pays salaries for 7 full-time equivalent positions.	\$ 392,061	\$ 385,923	\$ 349,627	\$ 361,475	\$ 362,783	\$ 364,797						
514	10	110	OVERTIME	1,139	757	1,623	-	2,000	2,000						
514	10	200	BENEFITS Health, Dental/Vision, DRS, FICA, Workers Comp. Etc.	165,887	155,218	152,787	187,509	194,974	195,313						
514	20	310	OFFICE SUPPLIES Clerical/office supplies including software.	281	1,001	947	1,000	1,000	1,000						
514	20	420	TELEPHONE/FAX/POSTAGE FAX, internet, and postage.	1,145	1,904	2,166	2,000	2,250	2,250						
514	20	430	TRAVEL AND STAFF TRAINING Continuing professional education, WFOA/WMTA conferences, computer training, and misc. seminars.	3,223	2,453	3,175	3,500	3,500	3,500						
514	20	470	UTILITIES Costs for Water/Sewer/Power/Garbage.	6,308	5,958	6,761	6,500	6,850	6,900						
514	20	490	MISCELLANEOUS EXPENSES Dues, subscriptions and memberships.	459	540	380	1,000	1,000	1,000						
594	14	642	DATA PROCESSING EQUIPMENT New computers as needed in 2013/2014.	-	1,874	711	1,500	1,500	1,500						
<b>TOTAL FINANCE DEPARTMENT EXPENDITURES</b>				\$ 570,503	\$ 555,628	\$ 518,177	\$ 564,481	\$ 575,857	\$ 578,280						

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**2013/14 PRELIMINARY BUDGET**

FUND: 001-05	ACCOUNT #	GENERAL FUND: CITY ATTORNEY	NARRATIVE		Actual	Actual	Budget	Budget	Budget	Budget
			2009	2010						
515	21	110 SECRETARIAL SALARY \$750 per month per MOU.	\$ 46,805	\$ 46,945	\$ 17,392	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
515	21	210 SECRETARIAL BENEFITS City's costs for Health, DRS, FICA, Worker's Comp. Etc.	20,638	18,838	8,669	3,750	1,516	1,516	1,516	1,516
515	21	410 CRIMINAL LEGAL SERVICES Contract amount for City Attorney and Prosecutor.	59,172	76,545	84,029	90,000	90,000	90,000	90,000	90,000
515	22	310 OFFICE SUPPLIES Office & legal supplies. Including software.	4,111	3,346	2,832	3,750	3,500	3,500	3,500	3,500
515	22	311 LEGAL LIBRARY Revised Code of Washington Statutes (RCW's), Washington Appellate Reports and Washington Second Cases.	1,746	280	528	2,000	-	-	-	-
515	22	420 TELEPHONE City Attorney fax and internet charges.	489	489	257	500	500	500	500	500
515	22	430 TRAVEL/TRAINING Travel costs for seminars and conferences.	12	-	-	1,000	1,000	1,000	1,000	1,000
515	22	470 UTILITIES Costs for water/sewer/power/garbage.	525	496	563	1,000	1,000	1,000	1,000	1,000
515	22	480 HARDWARE MAINTENANCE Computer hardware maintenance.	-	-	220	250	250	250	250	250
515	22	491 MISCELLANEOUS EXPENSES Dues, subscriptions and memberships.	50	50	670	1,000	1,000	1,000	1,000	1,000
<b>TOTAL CITY ATTORNEY EXPENDITURES:</b>			\$ 133,543	\$ 146,938	\$ 115,160	\$ 119,750	\$ 107,166	\$ 107,166	\$ 107,166	\$ 107,166

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FUND:001-06	GENERAL FUND	POLICE	2009	2010	2011	2012	2013	2014
ACCOUNT #	NARRATIVE		Actual	Actual	Budget	Budget	Budget	Budget
521 10 100	SALARIES - ADMINISTRATION	\$ 315,609	\$ 344,106	\$ 222,179	\$ 199,905	\$ 191,641	\$ 192,058	
	<i>Administration positions for 13/14; 1 Chief &amp; 1 Captain, Includes longevity and leave buybacks.</i>							
521 10 200	BENEFITS - ADMINISTRATION	99,250	104,251	81,433	66,990	70,606	70,661	
	<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>							
521 10 210	UNIFORMS AND EQUIPMENT - ADMIN Uniform items.	-	-	-	2,400	1,500	1,500	
521 10 230	EDUCATIONAL INCENTIVE - OFFICERS	19,035	18,974	17,731	20,000	16,065	18,000	
	<i>Incentive pay for advanced education accomplishment.</i>							
521 10 420	TELEPHONE/POSTAGE	24,005	22,381	18,031	30,000	25,000	25,000	
	<i>FAX, internet, pagers, postage and cell service, "Access".</i>							
521 10 430	TRAVEL - ADMIN	4,304	11,466	10,624	4,500	8,000	8,500	
	<i>Seminars, training, tuition, lodging, investigations.</i>							
521 10 460	LEOFF RETIREE BENEFITS	150,219	154,617	163,708	165,000	185,000	195,000	
	<i>Pays hospital, medical, insurance premiums, etc.</i>							
521 10 470	UTILITIES	15,769	14,924	16,904	15,000	17,500	18,000	
	<i>Water/Sewer/Power/Garbage.</i>							
521 10 491	MISCELLANEOUS	-	-	3,631	-	-	-	
521 20 110	SALARIES - OPERATIONS	1,442,989	1,530,519	1,466,611	1,397,370	1,461,991	1,463,386	
	<i>Operations positions for 13/14; 4 sergeants, 13 patrolmen, 2 detectives, 1 state training, and 1 SRO Officer. Includes longevity, step increases and leave buybacks.</i>							
521 20 130	OVERTIME	200,455	158,843	75,501	115,000	140,000	140,000	
	<i>Covers personnel shortages, emergencies and major case investigations.</i>							
521 20 200	BENEFITS	596,366	594,206	576,030	641,400	644,470	644,656	
	<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>							
521 20 210	UNIFORMS AND EQUIPMENT	-	-	112	20,150	20,000	20,000	
	<i>Contract uniform items.</i>							
521 20 310	SUPPLIES - CONSUMABLE	40,525	41,320	29,592	35,500	35,500	35,500	
	<i>Citations, office supplies, flares, batteries, etc.</i>							
521 20 311	SUPPLIES - RESERVES	5,261	1,413	505	3,000	3,000	3,000	
	<i>Group insurance, badges &amp; ID, and BP vests.</i>							
521 20 350	TOOLS & EQUIPMENT	35,451	10,504	10,019	21,000	21,000	21,000	
	<i>Tools &amp; Equipment. Includes BP vests.</i>							
521 20 490	DUES AND SUBSCRIPTIONS	1,236	1,713	1,071	2,500	2,500	2,500	
	<i>Police periodicals, newspapers, dues to various orgs.</i>							
521 21 410	INVESTIGATIVE SPECIAL ASSISTANCE	2,196	3,871	5,479	3,000	3,000	3,000	
	<i>Interpreters, transportation and investigative costs.</i>							
521 40 430	LAW ENFORCEMENT TRAINING	21,347	13,920	15,320	15,000	15,000	15,000	
	<i>In-Service training, career level certification and tuition &amp; lodging for officers/records/detectives.</i>							

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FUND	ACCOUNT #	GENERAL FUND	POLICE	NARRATIVE		Actual	Budget	Budget	Budget	Budget
				2009	2010					
521	50 320	FUEL		Gas for police vehicles.		34,910	43,460	45,056	35,000	50,000
521	50 480	STATION REPAIR AND MAINTENANCE		Repairs to station building and facilities. Outdoor security.	2,359	1,168	1,902	1,000	1,000	1,000
521	50 482	SOFTWARE MAINTENANCE		Computer software maintenance.	6,781	7,216	359	4,500	4,500	5,000
521	50 483	VEHICLE MAINTENANCE			39,845	27,417	24,720	43,000	40,000	40,000
521	90 410	POLICE SCIENCE PROGRAM			-	14,342	37,614	35,000	48,000	48,000
521	90 490	CONTRACTUAL		Photo processing, laundry, radio repair, insurance and computer technical support. Also medical/psych exams.	50,359	33,326	27,393	38,000	38,000	38,000
521	90 940	EQUIPMENT RESERVE		Purchase of one car in 2013 and one in 2014.	35,000	-	15,000	40,000	40,000	40,000
594	21 641	MACHINERY & EQUIPMENT			-	58,788	23,064	-	-	-
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>								\$3,143,274	\$3,212,745	\$2,889,389
									\$2,954,215	\$3,083,273
										\$3,098,761

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FUND	ACCOUNT #	GENERAL FUND POLICE RECORDS	NARRATIVE	2009		2010		2011		2012		2013		2014	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
528	80	100	SALARIES Cost for two record specialists and one property/evidence officer. Includes \$11,000 for part-time employee.	\$ 126,479	\$ 126,265	\$ 128,723	\$ 132,535	\$ 137,341	\$ 138,303						
528	80	110	OVERTIME Covers costs related to emergencies and personnel shortages.	2,014	304	843	1,500	1,500	1,500						
528	80	200	BENEFITS Health, Dental/Vision, DRS, FICA, Workers Comp. Etc.	56,603	59,668	64,927	74,930	71,192	71,354						
528	80	510	911 SERVICE Contract with Cowlitz County for dispatch services.	152,622	152,462	162,530	163,000	163,000	163,000						
598	28	510	PAYMENT TO COWLITZ COUNTY Contract with Cowlitz County for Records Management system to be paid over 5 years. Includes software maintenance.	22,444	7,545	26,832	26,500	28,000	28,000						
<b>TOTAL POLICE RECORDS EXPENDITURES</b>				\$ 360,162	\$ 346,244	\$ 383,855	\$ 398,465	\$ 401,033	\$ 402,157						

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FUND/001-08	GENERAL FUND	OFFENDER SERVICES/JAIL	2009	2010	2011	2012	2013	2014
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
523	60	412 OFFENDER SERVICES Evaluations, screenings, bail studies, probation services, etc. Inmate medical/dental.	\$ 1,115	\$ -	\$ 1,547	\$ 12,000	\$ 12,000	\$ 12,000
523	60	510 JAIL Room and board for misdemeanors and electronic monitoring.	309,533	456,518	303,491	300,000	300,000	300,000
<b>TOTAL OFFENDER SERVICES/JAIL EXPENDITURES:</b>								
			\$ 310,648	\$ 456,518	\$ 305,038	\$ 312,000	\$ 312,000	\$ 312,000

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FUND 01-09	ACCOUNT #	NARRATIVE	2009		2010		2011		2012		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
511	70 410	ELECTION EXPENSES City share of election and voter registration costs.	\$ 14,736	\$ 11,170	\$ 20,666	\$ 16,000	\$ 21,000	\$ 13,000						
514	23 510	STATE EXAMINER'S CHARGES <i>State audit costs.</i>	18,539	19,821	16,866	19,950	20,000	20,000						
514	30 310	OFFICIAL PUBLICATIONS Publishing ordinances, titles and official documents.	989	752	1,241	1,000	1,000	1,000						
515	20 491	CITY CODE UPDATE Codifies/prints new ordinances for Kelso Code Book.	7,828	3,438	2,252	4,500	3,500	3,500						
516	10 490	CIVIL SERVICE COMMISSION EXPENSE Purchase of all required exams.	2,256	1,680	-	2,000	2,000	2,000						
517	60 310	SAFETY/LOSS CONTROL Safety programs & recognition and First Aid training.	2,135	2,081	610	1,500	1,500	1,500						
517	70 410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Contract with D.J. Witmer.</i>	4,001	4,617	4,766	4,400	4,500	4,500						
517	90 490	EMPLOYEE WELLNESS <i>Pays for health screenings and fitness &amp; health programs.</i>	1,036	1,326	874	1,000	1,000	1,000						
517	90 491	WELLNESS PROGRAM	-	-	488	1,850	1,500	1,500						
518	10 310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, software, etc.</i>	18,196	15,775	13,950	16,500	16,500	16,500						
518	10 420	PHONE/POSTAGE <i>Pays line charges, long distance and postage.</i>	54,806	53,309	50,646	60,000	55,000	55,000						
518	10 470	UTILITIES <i>Utilities for City Hall building.</i>	25,156	28,052	31,030	28,000	32,000	33,000						
518	10 481	BUILDING REPAIRS <i>Miscellaneous maintenance.</i>	31,792	22,890	21,663	25,000	25,000	25,000						
518	30 910	INTERFUND SERVICES	-	-	755	-	-	-						
518	30 410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	23,755	23,435	22,638	20,000	23,000	23,000						
518	30 411	PROFESSIONAL SERVICES <i>Labor negotiations.</i>	12,323	9,893	4,602	20,000	20,000	20,000						
518	80 310	DATA PROCESSING SUPPLIES <i>Ribbons, paper, maintenance supplies for AS400.</i>	7,859	11,139	7,888	8,000	8,500	8,500						
518	80 410	DATA PROCESSING SOFTWARE <i>Software upgrades.</i>	7,325	9,675	1,140	26,171	5,000	5,000						
518	80 480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	2,015	8,669	4,143	5,000	4,000	4,000						
518	80 481	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	12,181	13,207	23,625	16,571	17,100	17,600						
518	86 410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for maintenance and assistance with computer hardware and software applications.</i>	56,000	56,125	58,800	60,000	61,475	63,012						

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FUND: 001-00	GENERAL FUND: NON-DEPARTMENTAL	2009	2010	2011	2012	2013	2014
ACCOUNT #	NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
519 90 460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	192,807	216,840	230,199	228,000	230,000	235,000
519 90 490	DUES - AWC <i>Association of Washington Cities.</i>	7,321	7,321	7,247	7,500	7,400	7,400
519 90 492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	21,995	23,618	21,464	15,000	22,500	22,500
519 90 493	CHAMBER DUES <i>Dues and miscellaneous purchases.</i>	854	674	674	850	675	675
519 90 494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000	10,000	10,000	10,000	10,000
519 90 495	SISTER CITY PROGRAM <i>Emergency mgmt. services through Cowlitz County.</i>	-	2,000	-	-	-	-
525 60 410	EMERGENCY MANAGEMENT <i>Emergency mgmt. services through Cowlitz County.</i>	20,075	17,954	17,952	20,000	22,000	22,000
531 40 530	DIKING/DRAINAGE TAX <i>Tax paid by City for diking district services.</i>	9,390	9,410	11,944	9,500	12,000	12,000
531 70 410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	3,907	3,927	3,907	4,000	4,000	4,000
539 30 410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society.</i>	88,372	82,178	78,697	69,000	63,000	62,000
558 70 490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from CWCOG.</i>	33,443	30,045	29,866	34,000	31,000	31,000
559 20 490	AFFORDABLE HOUSING <i>Program funded by donations and booth fees.</i>	-	-	-	12,000	15,000	15,000
573 90 490	TREE LIGHTING CEREMONY <i>Program funded by donations and booth fees.</i>	4,484	1,121	49	7,500	7,500	7,500
594 19 610	CAPITAL OUTLAY <i>DATA PROCESSING EQUIPMENT</i>	875	-	11,465	-	-	-
594 19 642	TRANSFER TO PARK FUND (FUND 108) <i>TRANSFER TO LTD G.O. BOND FUND (FUND 206)</i>	175,000	-	-	64,474	-	34,130
597 00 002	Payment of bond principal and interest. <i>TRANSFER TO AIRPORT FUND (FUND 420)</i>	1,776,500	140,000	148,828	139,800	141,119	145,608
597 00 005	Annual operating contribution. <i>TRANSFER TO KELSO STATION FUND (FUND 105)</i>	20,000	20,000	20,000	40,000	60,000	60,000
597 00 006	Annual operating contribution. <i>TRANSFER TO ARTERIAL STREET FUND (FUND 102)</i>	4,801	40,266	43,300	58,500	24,484	24,484
597 00 007	Overlay program. <i>I.F. SERVICES - FIRE HYDRANTS</i>	-	-	265,169	261,755	329,550	329,550
597 00 010	-	-	-	-	-	55,000	55,000

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2013/14 PRELIMINARY BUDGET

		Page 3 of 3 EXPENSES					
FUND 001-09	GENERAL FUND - NON-DEPARTMENTAL	2009	2010	2011	2012	2013	2014
ACCOUNT #	NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508 00 000	ENDING FUND BALANCE	1,690,639	1,177,311	1,305,351	1,287,180	1,421,901	1,305,351
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>		<b>\$4,383,391</b>	<b>\$2,079,719</b>	<b>\$2,559,228</b>	<b>\$2,542,027</b>	<b>\$2,814,834</b>	<b>\$2,667,680</b>

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FUND 001-12	GENERAL FUND	GENERAL ENGINEERING	2009	2010	2011	2012	2013	Budget	Budget
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Actual	Actual		
532 10 100	SALARIES	\$ 403,724	\$ 387,761	\$ 353,332	\$ 355,612	\$ 366,292	\$ 370,113		
	Pays salaries for 6 full-time equivalent positions.		6	180	553	-	500	500	
532 10 110	OVERTIME		-	35,302	7,667	-	9,000	9,000	
532 10 120	PART TIME HELP	To write grants and update CIP.							
532 10 200	BENEFITS	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	137,228	134,710	141,956	159,249	171,392	172,120	
532 10 310	SUPPLIES	Office, surveying, engineering supplies. Includes software.	8,938	13,600	13,851	11,000	6,000	6,000	
532 10 350	EQUIPMENT/DRAFTER (TOOLS & EQUIPMENT)	Software (ARC Map, Auto CAD, Digimap) and equipment.	9,161	5,830	93	2,000	10,000	10,000	
532 10 410	PROFESSIONAL SERVICES	Commercial plan review/Engineering service.	57,868	41,679	11,530	60,000	51,000	51,000	
532 10 420	TELEPHONE/POSTAGE	Cell phone, FAX, internet and postage	3,973	4,580	4,447	4,300	4,000	4,000	
532 10 430	TRAVEL	Miscellaneous training including CAD and GPS.	4,420	4,209	990	9,000	9,000	9,000	
532 10 440	LEGAL ADVERTISING	Cost of print ads and legal notices.	592	481	781	2,000	1,000	1,000	
532 10 470	BUILDING UTILITIES	Water/Sewer/Electric/Garbage.	2,628	2,482	2,817	3,000	2,900	3,000	
532 10 480	HARDWARE MAINTENANCE	Computer/hardware maintenance.	65	-	-	1,000	1,500	1,500	
532 10 490	MISCELLANEOUS EXPENSES	Dues, subscriptions, and memberships.	1,242	1,310	900	2,500	2,500	2,500	
532 10 911	GENERAL ENGINEERING	To reimburse other funds for engineering support.	-	2,738	6,432	-	-	-	
532 10 950	EQUIPMENT RESERVE - DEPRECIATION	Equipment Reserve - Depreciation	1,711	4,320	-	-	3,000	3,000	
532 50 320	FUEL - VEHICLES	For the future purchase of vehicles.	1,240	1,766	1,857	1,600	2,000	2,000	
532 50 480	VEHICLE MAINTENANCE		-	2,162	507	2,200	1,000	1,000	
594 32 642	DATA PROCESSING EQUIPMENT		2,456	3,810	389	-	4,000	4,000	
594 32 644	EQUIPMENT		-	-	500	1,000	10,000	7,000	
		<b>TOTAL ENGINEERING EXPENDITURES</b>	<b>\$ 635,252</b>	<b>\$ 646,920</b>	<b>\$ 548,602</b>	<b>\$ 614,461</b>	<b>\$ 655,084</b>	<b>\$ 656,733</b>	

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FUND:001-13	GENERAL FUND COMMUNITY DEVELOPMENT	Account #	NARRATIVE	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
524	20 100	INSPECTOR'S SALARY <i>Part-time.</i>		\$ 57,224	\$ 57,478	\$ 43,316	\$ 76,184	\$ 25,000	\$ 25,000	\$ 25,000	
524	20 101	DEPARTMENTAL ASSISTANT'S SALARY		39,325	42,889	14,472	40,904	44,078	44,149		
524	20 102	PART-TIME <i>To cover for vacations.</i>		-	-	-	-	3,000	3,000		
524	20 200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Workers Comp. Etc., Professional Services</i>		37,941	38,942	31,425	60,826	36,116	37,000		
524	20 410	PROFESSIONAL SERVICES		6,384	-	-	-	35,000	35,000		
539	90 410	INTEGRATED PLANNING GRANT		-	-	-	300,000	-	-		
558	60 100	SALARIES - PLANNING <i>Community Development Manager.</i>		137,804	141,144	114,031	65,644	73,012	73,012		
558	60 200	BENEFITS - PLANNING <i>Health, Dental/Vision, DRS, FICA, Workers Comp. Etc.</i>		50,166	49,489	54,896	29,426	31,049	31,049		
558	60 310	SUPPLIES <i>Includes permit software maintenance.</i>		12,045	12,797	18,311	11,000	11,000	11,550		
558	60 421	TELEPHONE/POSTAGE <i>FAX, internet, cellular phones and postage.</i>		3,685	2,770	2,207	4,500	4,500	4,725		
558	60 430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>		2,717	1,717	894	5,500	5,500	5,500		
558	60 440	LEGAL ADVERTISING		2,959	2,194	2,159	6,000	6,000	6,300		
558	60 470	UTILITIES <i>Department share of Water/Sewer/Power/Garbage.</i>		2,103	2,044	2,224	2,300	2,300	2,415		
558	60 480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>		3,836	-	932	1,000	2,000	2,100		
558	60 490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>		2,340	3,581	492	4,000	3,000	3,150		
559	10 100	SALARY - NUISANCE ABATEMENT <i>Part-time.</i>		55,519	82,553	-	-	35,000	35,000		
559	10 200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Workers Comp. Etc.</i>		22,975	24,666	2	-	6,400	6,400		
559	50 320	FUEL - VEHICLE		1,239	1,490	818	1,600	1,600	1,600		
559	50 481	VEHICLE MAINTENANCE		763	227	406	1,000	1,000	1,000		
								\$ 609,884	\$ 325,555	\$ 328,650	
								<b>\$ 439,625</b>	<b>\$ 453,981</b>	<b>\$ 286,585</b>	

CITY OF KELSO  
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EXPENSES

FUND:061-F4	GENERAL FUND: FIRE/EMERGENCY MEDICAL	2009	2010	2011	2012	2013	2014
ACCOUNT #	NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
522 20 510 FIRE DISTRICT NO. 2	The City contracts with Cowlitz #2 Fire and Rescue for fire and related services. We receive 24 hour fully paid fire fighters and emergency medical personnel dedicated to the City of Kelso. Pays for city's share of the operation of the Kelso station and equipment replacement.	\$ 300,000	\$ 300,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 300,000
<b>TOTAL FIRE/EMERGENCY MEDICAL EXPENDITURES:</b>		<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 300,000</b>

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 REVENUES

FUND ID-16	ACCOUNT #	CITY STREET FUND NARRATIVE	2009			2010			2011			2012			2013			
			Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
308	00	00 BEGINNING FUND BALANCE <i>Partially restricted for bridge maintenance.</i>	\$ 192,273	\$ 140,869	\$ 224,091	\$ 271,020	\$ 331,020	\$ 331,020	\$ 345,446	351,181	375,693	350,049	350,049	350,049	350,049	350,049	347,285	
313	10	00 LOCAL RETAIL SALES AND USE TAXES	340,931	-	-	-	-	-	29,462	-	-	-	-	-	-	-	-	
333	83	51 FEDERAL GRANT <i>FEMA</i>	445,446	-	-	-	-	-	4,910	-	-	-	-	-	-	-	-	
334	01	81 STATE GRANT <i>Emergency Management</i>	190,811	188,188	182,255	185,000	252,000	252,000	9,464	-	-	-	-	-	-	-	252,000	
336	00	87 MOTOR VEHICLE FUEL TAX	1,091	457	422	500	400	400	1,091	457	422	500	400	400	400	400	400	
349	42	00 ROAD MAINTENANCE SERVICES	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	19,909	
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	7,558	61	14	-	-	-	598	1,149	250	-	-	-	-	-	-	
362	50	00 LAND LEASE <i>Revenue from lease of City property with Dutch Bros., Inc.</i>	598	-	-	-	-	-	598	-	-	-	-	-	-	-	-	
363	00	00 DAMAGE RECOVERIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
369	90	00 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL CITY STREET FUND REVENUES:</b>			\$ 797,067	\$ 796,079	\$ 778,122	\$ 832,172	\$ 933,378	\$ 935,614										

**CITY OF KELSO**  
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 EXPENSES

FUND: 61-16	ACCOUNT#:	CITY STREET FUND	NARRATIVE:	2009	2010	2011	2012	2013	Budget
				Actual	Actual	Actual	Actual	Actual	Budget
508	00 000	ENDING FUND BALANCE		\$ 140,869	\$ 224,091	\$ 271,020	\$ 331,020	\$ 331,020	\$ 331,020
542	30 100	SALARIES		53,342	61,308	-	6,000	-	-
542	30 110	STREET PART-TIME HELP		8,745	5,274	-	-	11,200	11,200
542	30 120	OVERTIME		1,723	209	-	2,160	1,000	1,000
542	30 200	BENEFITS	<i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	22,462	21,184	-	1,479	1,500	1,500
542	30 311	SUPPLIES	<i>Includes supplies for surfacing base course &amp; top course, asphalt, misc. supplies for maintenance of City streets.</i>	42,017	14,104	11,071	34,000	40,000	42,000
542	30 312	SURFACE MAINTENANCE PROGRAM		48,958	45,501	47,857	63,000	70,000	70,000
542	30 320	FUEL - VEHICLES		6,658	7,145	2,089	8,240	4,000	4,500
542	30 350	SMALL TOOLS/EQUIPMENT		473	606	-	1,000	300	500
542	30 420	TELEPHONE/POSTAGE		557	582	762	650	1,000	1,000
542	30 430	TRAVEL	<i>Miscellaneous courses and seminars.</i>	222	15	61	500	500	500
542	30 470	STREET LIGHTS		78,758	89,887	94,074	97,650	107,000	110,000
542	30 480	REPAIRS AND MAINTENANCE	<i>Fences and guardrails.</i>	42,253	14,379	42,032	5,000	35,000	38,000
542	30 481	STREET SWEEPING		5,391	46	264	5,000	1,000	1,000
542	30 482	SIDEWALK REPLACEMENT	<i>Wheelchair ramp and sidewalk program funding.</i>	10,608	11,820	4,720	11,000	11,000	11,000
542	30 483	VEHICLE MAINTENANCE		31,005	14,608	4,323	25,750	10,000	12,000
542	30 490	MISCELLANEOUS EXPENSE	<i>Rain gear/laundry/dues &amp; registrations, rental of parking lot on Grade Street.</i>	4,056	3,630	4,132	4,950	4,000	4,200
542	30 491	EQUIPMENT RENTAL		1,268	2,919	-	4,300	4,000	4,000
542	30 940	EQUIPMENT RESERVE - DEPRECIATION (STREET)	<i>Asphalt planer and crack sealer.</i>	-	-	21,075	21,075	30,000	30,000
542	50 480	BRIDGE REPAIRS AND MAINTENANCE	<i>Monies not spent will be sent to reserve account.</i>	1,924	1,058	1,872	40,000	40,000	40,000

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 EXPENSES

FUND 101-16	ACCOUNT #	NARRATIVE	Actual	Actual	Budget	Budget	Budget
	542 60 100	TRAFFIC CONTROL SALARIES <i>Pays salary for one FTE.</i>	105,664	87,826	54,263	54,263	55,885
	542 60 110	OVERTIME	3,598	2,514	-	1,300	400
	542 60 120	PART TIME HELP	8,982	12,254	14,406	9,620	13,500
	542 60 200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	50,270	38,581	24,622	29,202	28,230
	542 60 310	SUPPLIES	14,435	24,350	21,941	23,175	22,500
	542 60 320	FUEL - VEHICLE	3,829	4,776	4,798	4,120	5,000
	542 60 350	TOOLS/EQUIPMENT <i>Various small tools.</i>	922	270	334	600	3,000
	542 60 410	CENTERLINE STRIPPING/ROADSIDE SPRAYING	18,520	19,099	16,415	28,500	24,500
	542 60 483	VEHICLE MAINTENANCE	6,586	4,031	7,643	5,548	8,000
	542 90 420	TELEPHONE/POSTAGE	966	916	1,024	850	1,100
	542 90 430	TRAVEL <i>Training classes.</i>	87	203	388	450	250
	542 90 460	INSURANCE	19,913	22,880	21,097	24,000	20,000
	542 90 470	UTILITY SERVICE <i>Includes water, sewer, garbage, and electricity.</i>	4,207	4,664	4,763	4,325	5,200
	542 90 480	SHOP AND RADIO REPAIRS	-	-	201	1,300	600
	542 90 481	HARDWARE MAINTENANCE	-	-	-	500	500
	542 90 482	SOFTWARE MAINTENANCE	1,344	1,747	1,101	2,400	1,200
	542 90 490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service &amp; misc. expenses.</i>	4,281	2,227	4,059	4,120	4,200
	542 90 910	ADMINISTRATIVE SERVICES <i>Reimburse the General fund for Finance Department, City Manager and Public Works Director services.</i>	22,032	19,842	18,544	20,910	16,609
	542 90 911	I. F. SERVICES <i>Reimburse the Water/Sewer fund for dept assistant and Public Works Superintendent services.</i>	29,129	30,593	64,937	23,315	9,984
	542 90 950	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	-	-	-	10,000	10,000

CITY OF KELSO  
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CITY STREET FUND EXPENSES									
FUND: 10-16	ACCOUNT #	NARRATIVE	Actual	Budget	Actual	Budget	Actual	Budget	Actual
594	42	640 EQUIPMENT PURCHASE 100 gallon herbicide skid sprayer, platform assembly for aerial truck, snow plow for 5-yard dump truck.	-	-	11,322	-	20,200	-	5,000
597	00	002 TRANSFER TO 104 - PATHS & TRAILS One half of 1% motor vehicle fuel tax.	954	941	911	900	-	-	-
<b>TOTAL CITY STREET FUND EXPENDITURES</b>									
			\$ 797,080	\$ 796,080	\$ 778,122	\$ 852,172	\$ 933,378	\$ 950,614	

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REVENUES

FUND 102-18	ACCOUNT	NARRATIVE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
308 00 00 BEGINNING FUND BALANCE		Reserves available for spending.	\$ 338,069	\$ 348,567	\$ 367,790	\$ 281,033	\$ 285,610	\$ 285,610
333 20 25 FEDERAL HIGHWAY GRANTS		BNSF Allen St. crossing and West Main realignment.	805,881	600,454	282,709	5,377,000	-	-
334 03 81 STATE GRANT - TIB			325,180	-	-	450,000	4,750,000	-
334 20 03 STATE GRANT - CHAP			-	267,024	259,644	-	231,500	775,000
334 20 07 STATE GRANT - STIP		Yew St. and West Main Realignment.	-	-	-	-	2,205,065	-
336 00 88 MOTOR VEHICLE FUEL TAX			68,068	68,264	67,410	70,000	-	-
339 10 00 ARRA GRANTS			-	-	6,308	-	-	-
344 10 00 ROAD MAINTENANCE FEES			-	150,000	150,000	152,000	156,000	158,000
344 90 00 TRANSPORTATION BENEFIT DISTRICT			-	-	-	-	87,000	175,000
361 10 00 \$20 Cartab fees.		Interest on invested funds.	1,986	27	231	-	-	-
361 50 01 INTEREST & PENALTIES ON LID ASSESSMENTS		Interest @ 6.5 %.	1,281	-	-	-	-	-
368 00 01 PRINCIPAL ON LID ASSESSMENTS		LID 182.	5,909	-	-	-	-	-
368 10 00 BIA ASSESSMENTS			4,251	2,552	2,586	2,700	2,150	2,150
397 00 00 TRANSFER FROM OTHER FUNDS			-	-	265,169	261,755	379,550	379,550
397 00 01 TRANSFER FROM PATH AND TRAILS FUND		For Overlay's. \$329,550 from general \$50K from HUD. For Minor Road Sidewalk project.	-	-	33,000	5,000	5,000	-
<b>TOTAL ARTERIAL STREET FUND REVENUES</b>			\$ 1,550,625	\$ 1,436,888	\$ 1,401,847	\$ 6,627,483	\$ 8,101,875	\$ 177,5310

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 EXPENSES

FUND 102-18		ARTERIAL STREET FUND		NARRATIVE		2009	2010	2011	2012	2013	2014
ACCOUNT #						Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE			\$ 348,567	\$ (504,702)	\$ 281,033	\$ 285,610	\$ 285,610	\$ 285,610
541	00	490	MISCELLANEOUS			-	2,012	-	-	-	-
541	10	545	OVERLAY PROGRAM	Various overlays throughout the City.		12,291	1,244,562	366,482	300,000	364,526	484,877
581	20	000	INTERFUND LOAN PRINCIPAL	<i>Loan from Debt Service fund. Payoff 2017</i>		-	-	-	118,375	123,812	129,500
591	45	780	PWTF LOAN PRINCIPAL	PWTF loans for Allen St. Bridge and 16th Ave. slide.		22,713	22,713	22,713	22,713	22,713	22,713
592	45	820	INTERFUND LOAN INTEREST	<i>Allen St. Bridge payoff 2018 &amp; 16th Ave. payoff 2022.</i>		-	10,022	36,947	31,748	26,309	20,622
592	45	830	PWTF LOAN - INTEREST PAYMENT	<i>Loan from Debt Service fund. Payoff 2017</i>		11,248	10,396	9,544	8,692	7,840	6,988
595	05	001	YEW STREET RECONSTRUCTION	PWTF loans for Allen St. Bridge and 16th Ave. slide.		290	2,981	86,651	310,000	-	-
595	06	002	RAILROAD CROSSING	<i>Allen St. Bridge payoff 2018 &amp; 16th Ave. payoff 2022.</i>		218,483	63,875	3,220	200,000	205,065	-
595	06	002	YEW STREET RECONSTRUCTION	\$300,000 WSDOT financing.		415,462	530,211	314,991	4,900,000	6,750,000	-
595	06	003	WEST KELSO REALIGNMENT	<i>Design phase, 52% TIB funded.</i>		324,677	235	-	-	-	-
595	09	001	COWEE MAN BRIDGE PAINTING	<i>WEST KELSO REALIGNMENT Funded 100% Grant.</i>		196,554	14,991	8,876	-	-	-
595	09	002	13TH AVENUE OVERLAY	<i>TIB funded 80%.</i>		-	13,451	163,547	-	-	-
595	10	001	STREET LIGHT REPLACEMENT			-	25,800	-	-	30,000	-
595	10	002	STREET CONDITION SURVEY			-	-	260,161	450,000	234,000	775,000
595	10	003	CHAP STREETS - RESURFACE			-	-	-	-	55,000	50,000
595	13	001	SIDEWALK PROJECTS			-	-	-	337	350	-
597	00	000	TRANSFER TO 104 - PATHS AND TRAILS	<i>One half of 1% motor vehicle fuel tax.</i>		340	341	337			
<b>TOTAL ARTERIAL STREET FUND EXPENDITURES</b>						<b>\$1,650,625</b>	<b>\$1,436,888</b>	<b>\$1,454,502</b>	<b>\$1,627,488</b>	<b>\$8,101,875</b>	<b>\$1,145,310</b>

CITY OF KELSO  
2013/2014 PRELIMINARY BUDGET

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REVENUES

FUND: 103-19	ACCOUNT #	LIBRARY FUND	NARRATIVE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
308	00 00	BEGINNING FUND BALANCE	\$ 21,208	\$ 86,066	\$ 47,712	\$ 46,442	\$ 46,442	\$ 46,442	\$ 46,442
311	10 00	Reserves available for spending.	50,702	50,500	50,500	50,500	50,500	50,500	50,500
313	10 00	REAL AND PERSONAL PROPERTY TAXES Taxes allocated from General fund for Library support.	302,032	237,030	338,854	352,762	380,246	390,906	
341	60 00	RETAIL SALES TAX Taxes allocated from General Fund for Library support.	1,333	1,335	1,721	1,600	1,850	1,950	
341	60 00	PHOTOCOPY CHARGES	135	171	42	250	-	-	
341	80 00	COMPUTER ACCESS FEES	2,660	2,012	6,737	3,250	3,500	3,750	
347	20 00	LIBRARY USE FEES	3,893	4,385	4,888	4,700	4,900	5,100	
359	70 00	Nonresident Fees. LIBRARY FINES/LATE RETURNS	156	104	81	-	-	-	
361	10 00	INVESTMENT INTEREST Investment of idle cash.	487	333	89	200	250	300	
367	00 00	DONATIONS Miscellaneous donations.	22	16	(33)	20	20	20	
369	81 00	CASH OVER AND SHORT To account for receipt overages or shortages.	422	1	-	-	-	-	
369	90 00	MISCELLANEOUS REVENUES Sales of miscellaneous supplies and used books.							
<b>TOTAL LIBRARY FUND REVENUES</b>				\$ 383,050	\$ 381,953	\$ 459,591	\$ 459,724	\$ 487,708	\$ 493,968

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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 EXPENSES

FUND: 103-19	ACCOUNT #	NARRATIVE	Budget							
508 00 000	ENDING FUND BALANCE		\$ 86,066	\$ 47,712	\$ 46,442	\$ 46,442	\$ 46,442	\$ 46,442	\$ 46,442	\$ 46,442
572 10 101	SALARIES <i>Salaries for 4 full-time Library employees.</i>		154,902	170,924	169,742	170,411	177,455	177,455	177,455	177,455
572 10 201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp, Etc.</i>		66,288	72,728	76,745	86,489	86,042	86,042	86,042	86,042
572 10 490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, memberships and travel.</i>		621	719	1,056	1,400	1,400	1,400	1,400	1,400
572 21 110	PART TIME HELP		4,762	6,062	13,292	15,500	15,500	15,500	15,500	15,500
572 21 411	Wages for Library Pages and Desk Clerks.		235	-	-	500	500	500	500	500
572 21 411	PROFESSIONAL SERVICES		358	591	536	650	700	700	700	750
572 21 480	HARDWARE MAINTENANCE		1,344	2,358	1,030	2,450	2,500	2,500	2,500	6,950
572 21 481	SOFTWARE MAINTENANCE		2,100	1,920	2,072	4,400	5,000	5,000	5,000	5,000
572 21 481	Computer hardware maintenance. <i>Maintenance for AS400.</i>		-	32	30	500	500	500	500	500
572 21 490	ONLINE RESOURCES		2,124	3,577	3,654	4,350	4,400	4,400	4,400	4,450
572 40 430	TRAVEL AND TRAINING		410	684	404	1,050	1,150	1,150	1,150	1,250
572 50 311	OFFICE SUPPLIES	<i>Includes mileage, meals, and lodging for library staff to attend meetings, seminars and workshops.</i>	566	574	589	1,200	1,250	1,250	1,250	1,300
572 50 313	JANITORIAL SUPPLIES	<i>Includes toilet tissue, towels, and all cleaning supplies.</i>	36	452	-	1,500	1,550	1,550	1,550	1,600
572 50 314	PHOTOCOPY SUPPLIES	<i>For purchase of paper used in photocopier.</i>	4,127	7,079	6,000	6,000	6,200	6,200	6,200	6,400
572 50 350	SMALL TOOLS/EQUIPMENT	<i>Tools/equipment such as laser scanners.</i>	5,145	4,570	9,880	4,100	4,200	4,200	4,200	4,300
572 50 411	CUSTODIAL CLEANING	<i>Contractual cleaning of carpets and windows etc.</i>	975	1,105	1,656	1,100	1,150	1,150	1,150	1,200
572 50 421	TELEPHONE/FAX	<i>Basic service, fax, long distance and internet.</i>	-	-	44,965	36,000	43,000	43,000	43,000	2,510
572 50 422	POSTAGE	<i>Includes postage charges for interlibrary loan books.</i>	1,453	1,796	1,673	2,050	2,100	2,100	2,100	2,510
572 50 450	EQUIPMENT RENTALS	<i>Rental of copier. Also includes public video licensing fee.</i>	5,504	4,863	13,975	6,700	10,600	10,600	10,600	10,800
572 50 451	FACILITIES LEASE		1,113	1,085	3,911	1,700	3,950	3,950	3,950	4,000
572 50 471	ELECTRICITY									
572 50 472	WATER/SEWER/GARBAGE									

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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 EXPENSES

FUND	ACCOUNT #	LIBRARY FUND	NARRATIVE	2009		2010		2011		2012		2013		2014	
				Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
572	50 481	OFFICE MACHINE MAINTENANCE	Maintenance on typewriters, projectors and VCR's.	-	-	-	-	-	-	250	250	250	250	250	250
572	50 482	BUILDING REPAR & MAINTENANCE	Routine maintenance and security.	2,019	7,976	13,097	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,500	3,500
572	50 490	PRINTING & BINDING	<i>Includes the cost of rebinding library books, printing stationery and forms as well as interlibrary loan service charges, and video &amp; audio repairs.</i>	509	1,212	574	1,400	1,500	1,500	1,500	1,500	1,500	1,500	1,600	1,600
572	50 510	CONTRACT LIBRARY SERVICES	Contract with Longview for Horizon services & catalog module.	4,325	4,256	4,773	4,800	5,250	5,250	5,250	5,250	5,250	5,250	5,550	5,550
572	50 910	ADMINISTRATIVE SERVICES	Reimburse the general fund for Finance Department, City Manager and Public Works Director services.	14,196	13,434	14,740	17,022	22,284	22,284	22,284	22,284	22,284	22,284	22,354	22,354
572	90 490	LIBRARY REFUNDS	Refunds for previously lost items.	-	77	-	100	100	100	100	100	100	100	150	160
572	90 530	SALES TAX ON PHOTOCOPIES	Sales tax we pay on photocopy revenues.	105	107	135	160	160	160	160	160	160	160	185	205
594	72 642	DATA PROCESSING	Purchase two computers in 2013 and 2014.	454	1,484	1,536	3,000	3,000	3,000	3,000	3,000	3,000	3,000	4,000	4,000
594	72 646	LIBRARY RESOURCES	For purchase of books and other library materials.	23,313	24,575	18,084	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
594	72 647	MACHINERY & EQUIPMENT	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL LIBRARY FUND EXPENDITURES</b>				\$ 333,090	\$ 381,952	\$ 450,591	\$ 459,724	\$ 487,708	\$ 498,968						

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

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REVENUES

FUND #	ACCOUNT #	NARRATIVE	2009			2010			2011			2012			2013		
			Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
308	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 31,835	\$ 33,326	\$ 34,682	\$ 35,977	\$ 3,900	\$ -	-	-	-	-	-	-	-	-	1,100
336	00	MOTOR VEHICLE FUEL TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100
361	10	INVESTMENT INTEREST <i>Investment of idle cash.</i>	196	74	47	50	-	-	-	-	-	-	-	-	-	-	-
397	00	TRANSFER FROM FUND 101 <i>1/2 of 1% of motor vehicle fuel tax.</i>	954	941	911	900	-	-	-	-	-	-	-	-	-	-	-
397	00	TRANSFER FROM FUND 102 <i>1/2 of 1% of motor vehicle fuel tax.</i>	341	337	337	350	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PATHSANDTRAILS FUND REVENUES:</b>			\$ 33,326	\$ 34,682	\$ 35,977	\$ 37,274	\$ 15,000	\$ 11,100									

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

		FUND: 0451 PATHS AND TRAILS FUND		NARRATIVE		Actual	Actual	Budget	Budget	Budget
FUND	ACCOUNT #	2009	2010	2011	2012	2013	2014			
508	00 000	ENDING FUND BALANCE <i>Contribution to Ending Fund Balance.</i>	\$ 33,326	\$ 34,682	\$ 35,977	\$ 4,277	\$ -	\$ 1,100		
597	00 000	TRANSFER TO ARTERIAL STREET FUND <i>For Minor Road Sidewalk project.</i>	-	-	-	33,000	5,000	-		
<b>TOTAL PATHS AND TRAILS FUND EXPENDITURES</b>										
		\$ 33,326	\$ 34,682	\$ 35,977	\$ 37,277	\$ 35,000	\$ 1,100			

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

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REVENUES

FUND:105-5	ACCOUNT #	NARRATIVES	2009	2010	2011	2012	2013	Budget	Budget
308	00 00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 14,073	\$ 5,437	\$ 15,426	\$ 29,081	\$ -	\$ -	\$ -
361	10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	65	6	16	-	-	-	-
362	50 00	LEASE REVENUES <i>Revenue from lease of station spaces.</i>	31,093	15,156	11,328	11,000	11,275	11,275	11,275
362	90 00	TRIPLE NET CHARGES <i>Revenue from tenants for use of common areas.</i>	5,492	5,492	6,041	5,500	12,041	12,041	12,041
369	90 00	MISCELLANEOUS <i>Revenue from vending machines and pay phones.</i>	1,029	20	-	100	-	-	-
397	00 00	OPERATING TRANSFER - GENERAL FUND <i>To cover revenue shortfall.</i>	4,801	40,266	43,300	58,500	24,484	24,484	24,484
		<b>TOTAL KELSO STATION FUND REVENUES</b>	<b>\$ 56,553</b>	<b>\$ 66,377</b>	<b>\$ 76,411</b>	<b>\$ 104,181</b>	<b>\$ 47,800</b>	<b>\$ 47,800</b>	

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FUND: 105-15	ACCOUNT #	NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget	Budget
KELSO STATION FUND			2009	2010	2011	2012	2013	2014	
508 00 000		ENDING FUND BALANCE	\$ 5,437	15,426	29,081	\$ (2,919)	\$ -	\$ -	
547 60 310	SUPPLIES	<i>Building &amp; janitorial supplies.</i>	489	519	1,183	800	400	400	400
547 60 410	PROFESSIONAL SERVICES - PROPERTY MANAGEMENT	<i>Payment for janitorial services.</i>	2,151	-	-	-	-	-	-
547 60 411	PROFESSIONAL SERVICES - JANITORIAL	<i>Payment for upkeep of grounds.</i>	3,879	5,277	4,578	5,600	5,600	5,600	5,600
547 60 412	PROFESSIONAL SERVICES - LANDSCAPE	<i>Payment for security, ADT and River City.</i>	-	293	968	3,200	2,000	2,000	2,000
547 60 413	PROFESSIONAL SERVICES - SECURITY	<i>Telephone/postage/FAX</i>	3,704	5,137	5,994	5,100	6,200	6,200	6,200
547 60 420	TELEPHONE/POSTAGE/FAX	<i>FAX, line and long distance charges, and postage.</i>	2,299	2,131	2,095	2,000	2,100	2,100	2,100
547 60 460	INSURANCE	<i>Liability and property insurance.</i>	3,937	3,931	3,854	5,400	5,500	5,500	5,500
547 60 470	UTILITY SERVICES	<i>Water, sewer, garbage, and electricity payments.</i>	21,478	22,346	25,321	22,000	21,000	22,000	22,000
547 60 480	REPAIR AND MAINTENANCE	<i>Miscellaneous repairs and maintenance of building.</i>	13,083	11,316	2,975	63,000	5,000	4,000	4,000
547 60 490	MISCELLANEOUS EXPENSES	<i>Miscellaneous expenditures.</i>	96	-	62	-	-	-	-
<b>TOTAL KELSO STATION FUND EXPENDITURES</b>									
			\$ 56,553	\$ 66,376	\$ 76,411	\$ 104,181	\$ 47,800	\$ 47,800	

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 REVENUES

FUND #	ACCT/CONTR #	NARRATIVE	STADIUM FUND		2009		2010		2011		2012		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
308	00 00	BEGINNING FUND BALANCE Reserves available for spending.	\$ 110,353	\$ 102,829	\$ 115,373	\$ 123,047	\$ 175,000	\$ 158,300								
313	30 00	HOTEL/MOTEL TAX Represents 2% tax on lodging in hotels/motels in Kelso.	133,075	139,364	133,521	135,000	135,000	135,000								
361	10 00	INVESTMENT INTEREST <i>Investment of cash reserves.</i>	2,588	771	466	450	450	450								
369	90 00	MISCELLANEOUS REVENUES <i>Button sales, Depot prints and mugs.</i>	103	58	46	100	100	100								
<b>TOTAL STADIUM FUND REVENUES</b>																
			\$ 246,139	\$ 243,022	\$ 249,406	\$ 258,597	\$ 310,550	\$ 293,850								

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FUND ID#-20	ACCOUNT #	NARRATIVE	Actual	Actual	Budget	Budget	Budget	Budget
			\$ 102,829	\$ 115,373	\$ 123,047	\$ 54,247	\$ 158,300	\$ 160,050
508 00 000	000	ENDING FUND BALANCE						
519 90 440	000	CITY ADVERTISING <i>Kelso promotion of miscellaneous programs.</i>	12,996	15,801	10,000	12,000	1,000	1,000
573 10 100	000	VOLCANO CENTER ADMINISTRATION 7-day per week operation at the City Volcano Center:	43,570	42,511	42,689	51,700	34,000	52,000
573 10 310	000	VOLCANO CENTER SUPPLIES Pays for clerical and tourist used supplies.	251	-	-	500	500	500
573 10 420	000	VOLCANO CENTER TELEPHONE/POSTAGE Base rate & long distance, and postage costs.	478	468	1,127	500	500	500
573 10 460	000	VOLCANO CENTER INSURANCE Volcano Center share of liability and property insurance.	4,263	4,207	5,015	4,300	4,300	4,300
573 10 470	000	VOLCANO CENTER UTILITIES PUD, Water/Sewer/Garbage.	3,335	3,245	3,760	3,500	3,000	3,500
573 10 480	000	VOLCANO CENTER REPAIRS AND MAINTENANCE Carpet cleaning, heat pump maintenance, exterior deck, and landscaping, etc.	1,532	1,070	1,119	1,500	1,500	1,500
573 10 490	000	VOLCANO CENTER MISCELLANEOUS Various miscellaneous items.	219	265	473	500	500	500
573 20 497	000	REGIONAL PERFORMING ARTS Contribution to the Regional Performing Arts Center.	15,000	15,000	20,000	20,000	15,000	20,000
573 90 492	000	MISCELLANEOUS EVENTS	15,000	13,500	6,900	11,600	4,075	7,375
573 90 493	000	BIG IDEA	-	-	-	7,000	7,625	7,625
575 30 490	000	COWLITZ MUSEUM Contribution Cowlitz County Museum.	15,000	15,000	15,000	15,000	15,000	15,000
581 20 000	000	INTERFUND LOAN REPAYMENT - PRINCIPAL To General Fund.	-	-	-	55,000	55,000	-
592 20 000	000	INTERFUND LOAN REPAYMENT - INTEREST To General Fund.	1,926	582	276	1,250	250	-
594 08 001	000	CAPITAL PROJECTS Parking lot at Rister Stadium.	11,533	-	-	-	-	-
597 00 010	000	HIGHLANDER FESTIVAL TRANSFER Pays promotion expenses of the Highlander Festival.	16,000	16,000	20,000	20,000	10,000	20,000
597 00 014	000	TRANSFER TO VARIOUS FUNDS Kelso tree lighting festival.	2,188	-	-	-	-	-
		TOTAL STADIUM FUND EXPENDITURES	\$ 246,120	\$ 243,022	\$ 249,406	\$ 258,597	\$ 310,550	\$ 293,850

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

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REVENUES

FUND	ACCOUNT #	NARRATIVE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
308	00 00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 1,095	\$ 294	\$ 397	\$ 17	\$ -	\$ -
347	90 01	GOLF TOURNAMENT	22,696	27,309	21,987	25,000	25,000	25,000
347	90 02	DANCE COMPETITION	2,237	1,499	1,845	2,600	2,600	2,600
347	90 03	HIGHLAND GAMES	1,970	2,410	1,997	3,400	3,400	3,400
347	90 05	PIPING COMPETITION	380	55	55	200	200	200
347	90 06	FUN RUN/WALK	1,167	145	210	1,500	300	300
347	90 07	PARADE	-	-	-	600	600	600
361	10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	32	1	-	-	-	-
362	80 00	BOOTH FEES <i>Non-food vendor booth fees.</i>	2,565	3,610	3,785	3,000	4,000	4,000
362	80 01	BOOTH FEES - FOOD VENDORS <i>Food vendor booth fees.</i>	2,645	1,050	1,440	2,000	2,000	2,000
362	80 02	FESTIVAL PROCEEDS - OTHER <i>Programs.</i>	5,876	4,854	5,652	4,400	5,900	5,900
369	90 00	MISCELLANEOUS REVENUES <i>Revenues from T-Shirt and Highlander Button sales.</i>	1,415	1,296	1,427	2,000	2,000	2,000
397	00 00	TRANSFER FROM STADIUM FUND <i>Stadium Fund money can be used only for approved tourism promotion.</i>	16,000	16,000	20,000	20,000	20,000	20,000
<b>TOTAL HIGHLANDER FESTIVAL FUND REVENUES</b>								
			\$ 58,078	\$ 58,523	\$ 58,795	\$ 64,117	\$ 66,000	\$ 66,000

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 EXPENSES

FUND	ACCOUNT #	NARRATIVE	Actual	Actual	2010	2011	2012	2013	2014
107-31		HIGHLANDER FESTIVAL FUND	\$ 2009	\$ 2010	\$ 2011	\$ 2012	\$ 2013	\$ 2014	Budget
508	00 000	ENDING FUND BALANCE	\$ 294	\$ 397	\$ 17	\$ 17	\$ -	\$ -	Budget
573	90 310	Miscellaneous office supplies.	608	216	403	600	600	600	600
573	90 340	HIGHLANDER T-SHIRTS/PRIZES	-	900	-	1,000	1,000	1,000	1,000
573	90 341	Pays for Highlander t-shirts and prizes.	1,509	582	1,063	1,400	1,400	1,400	1,400
573	90 440	HIGHLANDER BUTTONS	6,531	6,212	6,803	9,000	9,900	9,900	9,900
573	90 440	ADVERTISING/TOURISM PROMOTION							
573	90 490	Designed to bring tourists to Kelso / i.e. Radio spots, newspaper ads, banners, brochures, etc.	1,790	1,763	3,189	2,400	2,000	2,000	2,000
573	90 490	MISCELLANEOUS							
573	90 491	PARADE/PERFORMERS	148	411	511	1,000	1,000	1,000	1,000
573	90 493	Pays expenses associated with the parade; prizes, bands, grand marshal, etc.	13,949	16,123	17,045	16,000	17,000	17,000	17,000
573	90 494	ENTERTAINMENT	26,028	25,587	23,839	25,000	25,000	25,000	25,000
573	90 494	GOLF TOURNAMENT	2,676	2,610	2,268	2,600	2,600	2,600	2,600
573	90 495	DANCE COMPETITION							
573	90 496	HIGHLAND GAMES	3,601	3,462	3,457	3,400	3,400	3,400	3,400
573	90 498	PIPING COMPETITION	-	260	200	200	200	200	200
573	90 499	FUN RUN/WALK	944	-	-	1,500	300	300	300
574	20 490	PROGRAMS	-	-	-	-	1,600	1,600	
<b>TOTAL HIGHLANDER FESTIVAL FUND EXPENDITURES:</b>									
			\$ 58,078	\$ 58,523	\$ 58,795	\$ 64,117	\$ 66,000	\$ 66,000	

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 REVENUES

FUND	ACCOUNT #	NARRATIVE	2009	2010	2011	2012	2013	Budget	Budget
308	00 00	BEGINNING FUND BALANCE Reserves available for spending.	\$ 50,827	\$ 18,227	\$ 23,263	\$ 33,381	\$ 35,000	\$ 35,000	
313	10 00	RETAIL SALES TAXES	326,973	280,059	184,573	185,268	167,876		167,946
334	00 00	STATE GRANTS	73,480	-	7,937	-	-		-
347	90 01	LEAGUE FEES	3,250	5,350	3,775	4,000	4,000		4,000
361	10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	272	36	46	100	100		100
362	40 00	PARK FACILITIES RENTAL	2,700	3,915	5,420	3,000	3,000		3,000
362	50 00	LEASE REVENUES <i>Cell tower leases at Tam O'Shanter park. \$3,300 per month</i>	-	8,800	18,701	26,400	39,600		39,600
367	00 00	DONATIONS	46,100	130	-	-	-		-
369	90 00	MISCELLANEOUS <i>From County for mowing dike. Also includes damage recoveries.</i>	8,050	7,620	12,585	10,000	-		-
397	00 00	TRANSFER FROM GENERAL FUND	175,000	-	-	-	-		-
<b>TOTAL PARK AND RECREATION FUND REVENUES</b>									
			\$ 686,657	\$ 324,137	\$ 256,300	\$ 262,149	\$ 249,576	\$ 249,646	

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 EXPENSES

FUND	ACCOUNT #	NARRATIVE	2009	2010	2011	2012	2013	Budget	Budget
			Actual	Actual	Actual	Actual	Actual		
508	00 000	ENDING FUND BALANCE	\$ 18,227	\$ 23,263	\$ 33,381	\$ 33,381	\$ 35,000	\$ 35,000	
575	50 310	CATLIN HALL SUPPLIES	-	-	-	-	-	2,500	2,500
575	50 471	ELECTRICITY - CATLIN HALL	-	-	-	-	-	1,200	1,270
575	50 472	WATER/SEWER/GARBAGE - CATLIN HALL	-	-	-	-	-	2,000	2,000
576	10 310	OFFICE SUPPLIES	1,018	716	130	600	300	300	
576	10 420	TELEPHONE/POSTAGE	2,784	2,588	2,035	2,200	2,200	2,200	2,200
576	10 430	TRAVEL/TRAINING	303	29	160	1,300	500	500	
576	80 100	PARK MAINTENANCE SALARIES <i>Pays salary for 1 full-time equivalent position.</i>	99,258	99,967	53,220	53,220	54,811	54,811	
576	80 101	OVERTIME	3,085	1,889	2,866	2,000	2,000	2,000	2,000
576	80 110	PART-TIME SALARIES <i>Two four-month temps.</i>	14,593	13,831	10,755	9,000	9,000	9,000	
576	80 200	BENEFITS	48,166	48,170	24,958	24,808	25,434	25,434	
576	80 310	AGRICULTURAL SUPPLIES	2,068	1,385	226	2,100	2,000	2,000	
576	80 311	BUILDING MAINTENANCE SUPPLIES	1,219	1,012	9,321	2,100	2,100	2,100	
576	80 312	PLUMBING/ELECTRICAL SUPPLIES	545	445	1,321	1,000	1,500	1,500	
576	80 313	MISCELLANEOUS MAINTENANCE SUPPLIES	760	1,095	723	1,600	2,100	2,100	
576	80 314	OTHER OPERATING SUPPLIES <i>Includes janitorial supplies and Catlin Hall supplies.</i>	5,061	6,107	5,587	6,500	6,500	6,500	
576	80 315	JANITORIAL SUPPLIES	-	-	-	-	-	13,000	13,000
576	80 320	FUEL	4,294	5,048	4,757	5,900	5,900	6,000	
576	80 350	TOOLS & EQUIPMENT	3,590	2,817	1,021	2,600	2,600	2,500	
576	80 410	JANITORIAL SERVICE	6,108	12,594	8,198	13,000	-	-	
576	80 411	PROFESSIONAL SERVICES <i>Tree service.</i>	2,350	410	1,182	4,000	4,000	4,000	
576	80 460	INSURANCE	11,952	15,366	15,072	16,500	17,000	17,000	

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FUND	ACCOUNT #	NARRATIVE	2009	2010	2011	2012	2013	Budget	Budget
108-21	470	ELECTRICITY	12,793	19,822	17,947	13,500	14,500	14,500	14,500
576	80 471	WATER/SEWER/GARBAGE	19,844	11,169	17,225	15,000	15,000	15,000	15,000
576	80 472	NATURAL GAS	2,680	2,457	2,249	2,800	2,800	2,800	2,800
576	80 480	REPAIR/MAINTENANCE	2,813	5,169	3,946	8,500	8,500	8,500	8,500
		<i>Misc. building repairs.</i>							
576	80 483	VEHICLE REPAIRS	9,043	4,969	5,063	9,500	500	500	500
576	80 490	MISCELLANEOUS	1,959	2,078	1,416	2,400	2,000	2,000	2,000
576	80 491	EQUIPMENT RENTAL	636	559	-	300	300	300	300
		<i>Misc. rentals.</i>							
576	80 492	JAIL CREW SERVICES	1,513	4,320	4,106	3,100	5,000	5,000	5,000
576	80 910	I.F. SERVICES	15,456	15,288	14,580	14,840	1,331	1,331	1,331
		<i>Reimburse the Water/Sewer Fund for Public Works Superintendent and departmental assistant services.</i>							
576	80 911	ENGINEERING SERVICES	-	-	1,020	-	-	-	-
576	80 912	I.F. SERVICES	-	-	2,562	-	3,000	3,000	3,000
		<i>Parks maintenance performed by water/sewer staff.</i>							
576	80 940	EQUIPMENT RESERVE - DEPRECIATION	-	-	11,250	5,000	5,000	5,000	5,000
594	06 101	CAPITAL IMPROVEMENTS	-	-	-	5,400	-	-	-
		<i>Restroom improvements.</i>							
594	07 100	SKATE PARK	394,535	21,574	23	-	-	-	-
<b>TOTAL PARK AND RECREATION FUND EXPENDITURES</b>									
			\$ 686,633	\$ 324,137	\$ 256,300	\$ 262,149	\$ 249,576	\$ 249,646	

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FUND:111-1		FUND:111-1		2009		2010		2011		2012		2013	
ACCOUNT #	ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
308 00 00		BEGINNING FUND BALANCE		\$ 14,622	\$ 14,722	\$ 14,759	\$ 14,783	\$ 14,833	\$ 14,833				
		Reserves available for spending.		99	37	24	50	-	-				
361 10 00		INVESTMENT INTEREST											
		Investment of idle cash.											
<b>TOTAL FUND REVENUES</b>													
				\$ 14,721	\$ 14,759	\$ 14,783	\$ 14,833	\$ 14,833	\$ 14,833				

# **CITY OF KELSO**

## **2013/14 PRELIMINARY BUDGET**

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FUND #4 ACCOUNT #	NAME/TYPE	2009		2010		2011		2012		2013		2014	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
308 00 00	<u>DEPT 17 HUD #1</u> BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 101,214	\$ 142,834	\$ 142,505	\$ 142,612	\$ 142,000	\$ 142,000	\$ 82,250	\$ 82,250				
361 10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	716	333	-	-	400	400	250	250				
369 90 00	HUD MISCELLANEOUS REPAYMENTS Principal Payments on Promissory Notes. <u>DEPT 17 HUD#1-TOTAL</u>	41,953	-	-	-	20,000	-	-	-				
308 00 00	<u>DEPT 48 HUD #2, #3 &amp; #6</u> BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	143,883	143,167	142,736	163,012	142,250	142,250	82,500	82,500				
333 14 22	FLOAT LOAN PROGRAM	626,497	676,719	636,852	667,548	650,000	650,000	540,000	540,000				
361 10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	-	-	-	-	-	-	-	-				
361 40 00	INTEREST ON NOTES RECEIVABLE <i>Interest Earnings on HUD Promissory Notes.</i>	4,486	1,728	1,061	14,000	1,000	1,000	1,000	1,000				
369 90 00	HUD MISCELLANEOUS REPAYMENTS Principal Payments on Promissory Notes. <u>DEPT 48 HUD #2, #3 &amp; #6-TOTAL</u>	565	1,541	832	600	-	-	-	-				
308 00 00	<u>DEPT 55 HUD NEIGHBOR HOOD STABILIZATION PROGRAM (NSP)</u> BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	45,171	24,562	30,735	500	-	-	-	-				
333 14 20	NSP GRANT	676,719	704,550	669,480	682,648	651,000	651,000	541,000	541,000				
369 90 00	HUD MISCELLANEOUS REPAYMENTS Principal Payments on Promissory Notes. <u>DEPT 55 HUD NSP</u>	-	-	-	(1,367)	\$ (99,629)	\$ (99,629)	\$ -	\$ -				
	<b>TOTAL HUD GRANT FUND REVENUES</b>	<b>\$ 820,602</b>	<b>\$ 3,089,135</b>	<b>\$ 810,349</b>	<b>\$ 1,360,132</b>	<b>\$ 851,258</b>	<b>\$ 853,500</b>						

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FUND	ACCOUNT #	NARRATIVE	Actual	Actual	2009	2010	2011	2012	2013	2014
				Budget						Budget
508	00 000	<u>DEPT 17 HUD #1</u> ENDING FUND BALANCE	\$ 142,834	\$ 142,505	\$ 142,612	\$ 161,912	\$ 82,250	\$ 22,250		
559	10 510	RENTAL REHABILITATION MONITORING <i>Contract with Kelso Housing Authority for monitoring and reporting in connection with the Rental Rehab Program.</i>	1,050	662	62	1,100	-	-		
559	20 490	MISCELLANEOUS EXPENDITURES <i>Bank, service and miscellaneous rehab fees.</i>	-	-	62	-	-	-		
597	00 000	TRANSFER TO OTHER FUNDS <i>\$10K to Façade fund and 50K to Aerial Street fund.</i>	-	-	-	-	60,000	60,000		
		<u>DEPT 17 HUD#1-TOTAL</u>	143,884	143,167	142,736	163,012	142,250	82,250		
508	00 000	<u>DEPT 48 HUD #2, #3 &amp; #6</u> ENDING FUND BALANCE	676,719	636,852	667,548	571,648	540,000	430,000		
559	20 413	HUD #6 LOAN PROCESSING <i>Title reports, credit reports and associated inspections.</i>	-	-	-	10,000	10,000	10,000		
559	20 490	HUD #6 HOUSING REHAB <i>Housing rehab expenditures.</i>	-	67,698	-	100,000	100,000	100,000		
559	20 491	MISCELLANEOUS EXPENDITURES <i>Bank, service and miscellaneous fees.</i>	-	-	1,932	1,000	1,000	1,000		
		<u>DEPT 48 HUD #2, #3 &amp; #6-TOTAL</u>	676,719	704,550	669,480	682,648	651,000	541,000		
508	00 000	<u>DEPT 55 HUD NEIGHBOR HOOD STABILIZATION PROGRAM (NSP)</u> ENDING FUND BALANCE	(1,060)	(1,367)	(99,629)	-	-	-		
559	20 410	ADMINISTRATIVE FEES	-	-	13,413	25,723	2,000	2,000		
559	20 490	HOUSING REHAB <i>Housing rehab expenditures.</i>	-	248	79,490	-	20,000	20,000		
559	20 491	HOUSING ACQUISITION	1,060	168,890	3,664	256,877	35,000	37,000		
559	20 492	BLIGHT REMOVAL	-	73,647	1,695	75,000	1,000	1,000		
559	20 493	DOWN PAYMENT ASSISTANCE	-	-	-	156,872	-	-		
		<u>DEPT 55 HUD NSP</u>	-	241,418	(1,367)	514,472	58,000	60,000		
		<b>TOTAL HUD GRANTEE EXPENDITURES:</b>	\$ 320,603	\$ 1,089,135	\$ 810,849	\$ 1,360,132	\$ 851,250	\$ 683,250		

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FUND 115-23	ACCT #	ACCOUNT	NAME	2009	2010	2011	2012	2013	Budget	Budget
			NARRATIVE	Actual	Actual	Actual	Actual	Actual		
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i> <i>(This fund was established for downtown development purposes. The money came from sale of a home rehabilitated with low/moderate HUD funds. When the home sold the amount owing for payment on the rehabilitation loan was returned to the City).</i>	\$ 438	\$ 441	\$ 442	\$ 443	\$ 443	\$ 443	\$ 443
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1	1	-	-	-	-	-
397	00	00	TRANSFER FROM HUD FUND	-	-	-	-	-	10,000	10,000
<b>TOTAL FACADE IMPROVEMENT FUND REVENUES</b>				\$ 441	\$ 442	\$ 443	\$ 443	\$ 443	\$ 10,443	\$ 10,443

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FUND	ACCOUNT #	NAME/ITEM	2009	2010	2011	2012	2013	2014
			Budget	Budget	Budget	Budget	Budget	Budget
		ENDING FUND BALANCE	\$ 441	\$ 442	\$ 443	\$ 443	\$ 443	\$ 443
509	00 000		-	-	-	-	-	-
573	90 480	FACADES						
		TOTAL FACADE IMPROVEMENT FUND EXPENDITURES	\$ 741	\$ 742	\$ 443	\$ 443	\$ 10,443	\$ 10,443

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FUND	ACCOUNT #	CRIMINAL JUSTICE FUND	NARRATIVE	2009		2010		2011		2012		2013	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
308	00	00	BEGINNING FUND BALANCE Reserves available for spending.	\$ 103,127	\$ 43,339	\$ 52,455	\$ 65,153	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 62,000	\$ 62,000
336	06	10	CRIMINAL JUSTICE - HIGH CRIME <i>Criminal Justice Funding - High Crime</i>	72,506	67,225	56,538	70,000	40,000	40,000	40,000	40,000	40,000	40,000
336	06	21	CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION <i>Criminal Justice Funding - Violent Crime</i>	11,845	12,247	12,379	11,000	12,000	12,000	12,000	12,000	12,000	12,000
336	06	26	CRIMINAL JUSTICE DCD - SPECIAL PROGRAMS <i>Programs 1 through 3.</i>	9,798	9,980	9,962	10,000	10,000	10,000	10,000	10,000	10,000	10,000
336	06	51	IMPAIRED DRIVING	3,893	2,195	2,509	2,000	2,100	2,100	2,100	2,100	2,100	2,100
338	21	00	DRUG TASK FORCE GRANT SHARE <i>City share of Federal drug task force grant, received as reimbursement for salaries, benefits, and allowances for Kelso police officers assigned to the drug task force.</i>	230,676	236,522	324,643	239,725	248,393	248,393	256,337	256,337	256,337	256,337
357	40	00	SEIZURES/FORFEITURES	849	7,771	243	2,000	300	300	300	300	300	300
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	304	27	17	1,000	-	-	-	-	-	-
367	00	00	CONTRIBUTIONS <i>Private contributions to C.O.P. Programs.</i>	-	-	-	500	-	-	-	-	-	-
<b>TOTAL CRIMINAL JUSTICE FUND REVENUES</b>				<b>\$ 432,998</b>	<b>\$ 379,306</b>	<b>\$ 458,746</b>	<b>\$ 401,378</b>	<b>\$ 374,793</b>	<b>\$ 382,737</b>				

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FUND 120-40	ACCOUNT #	NARRATIVE	Actual	Actual	Budget	Budget	Budget
		ENDING FUND BALANCE	\$ 43,339	\$ 52,455	\$ 65,153	\$ 69,707	\$ 62,000
508	00 000	SUPPLIES <i>Miscellaneous supplies.</i>	610	866	342	2,000	-
521	10 310	MISCELLANEOUS	-	-	2,080	-	-
521	10 490						
521	20 310	C.O.P. SUPPLIES (DCD #1) <i>Miscellaneous supplies for the C.O.P. program.</i>	535	977	422	3,334	-
521	21 490	INVESTIGATIONS	-	-	-	5,000	-
521	30 110	DRUG TASK FORCE - SALARIES Salaries for 2 Officers assigned the Drug Task Force.	144,258	145,663	212,070	144,687	149,331
521	30 130	DRUG TASK FORCE - OVERTIME Overtime for 2 Officers assigned the Drug Task Force.	22,849	22,362	20,224	22,000	22,000
521	30 200	DRUG TASK FORCE - BENEFITS Benefits for 2 Officers assigned the Drug Task Force.	65,898	62,372	89,974	70,782	73,323
521	30 210	DRUG TASK FORCE - UNIFORMS Uniform allowances	-	-	-	1,550	1,550
521	30 230	DRUG TASK FORCE - EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	1,413	883	2,601	706	2,189
521	30 310	SUPPLIES / EQUIPMENT (DCD #2) <i>Children and youth.</i>	3,626	3,693	3,686	3,333	3,700
521	90 490	DOMESTIC VIOLENCE (DCD #3) <i>Payment to Shelter from DCD #3 funds.</i>	3,625	3,693	3,686	3,333	3,700
521	90 510	TASK FORCE COUNTY MATCH	56,805	58,509	58,509	59,946	60,000
521	90 940	EQUIPMENT RESERVE <i>Purchase of one fully equipped police car in 2009.</i>	59,175	-	-	-	-
528	80 511	RECORDS AFTER HOURS SERVICE <i>Provided by Cowitz County nights/weekends/holidays.</i>	18,729	18,803	-	-	-
594	21 642	COMPUTER EQUIPMENT <i>Computer upgrades, repairs and replacement as needed.</i>	12,135	9,030	-	15,000	-
		TOTAL CRIMINAL JUSTICE FUND EXPENDITURES	\$ 432,997	\$ 379,306	\$ 458,747	\$ 401,338	\$ 374,793
							\$ 338,273

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FUND	ACCT/ACCOUNT #	CLASS	2013/14 BUDGET	2013/14 REVENUE	2009	2010	2011	2012	2013	2014
					Actual	Actual	Actual	Actual	Budget	Budget
308	00 00	BEGINNING FUND BALANCE	\$ 2,367	\$ 1,604,934	\$ 724,469	\$ 817,049	\$ 935,473	\$ 1,059,285		
361	10 00	Reserves available for spending.			7,420	3,681	1,197	5,500	1,300	1,350
366	10 00	INVESTMENT INTEREST			-	10,022	36,947	35,275	26,309	20,622
381	20 00	INTEREST - INTERFUND LOAN			-	27,508	113,175	118,374	123,812	129,500
391	10 00	PRINCIPAL - INTERFUND LOAN			-	-	2,710,000	-	-	-
397	00 00	BOND PROCEEDS			-	-	-	-	-	-
		TRANSFER FROM VARIOUS FUNDS			1,819,500	200,000	178,828	184,800	181,119	185,608
		\$141,119 General Fund, \$40,000 Capital Projects Fund.								
		\$145,608 General Fund, \$40,000 Capital Projects Fund.								
<b>TOTAL 2013/14 TAX/BOND REVENUES</b>										
					\$ 1,829,287	\$ 1,848,145	\$ 3,764,616	\$ 1,160,993	\$ 1,268,013	\$ 1,396,365

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FUND	ACCOUNT #	NARRATIVE	2011 UNLIMITED TAX & O. BOND FUND	2009			2010			2011			2012			2013			2014		
				Actual	Achieved	Budget	Actual	Achieved	Budget	Actual	Achieved	Budget	Actual	Achieved	Budget	Actual	Achieved	Budget	Actual	Achieved	Budget
508	00 000	ENDING FUND BALANCE		\$ 1,604,934	\$ 724,469	\$ 817,049	\$ 935,473	\$ 1,059,285	\$ 1,188,785												
581	10 000	I.F. LOAN DISBURSEMENT To Arterial Street fund for overlay's		-	900,000	-	-	-	-											-	
591	19 710	ANNUAL PAYMENT OF PRINCIPAL Final payment due December 1, 2028.		105,000	105,000	2,770,000	115,000	135,000	135,000												
592	19 830	2011 BOND ISSUE PAYMENT - INTEREST Semi-annual payments due June and December 1.		119,050	116,373	129,578	110,025	73,228	72,080												
592	19 890	MISCELLANEOUS DEBT SERVICE COSTS Miscellaneous bank charges.		303	303	47,989	500	500	500												
<b>TOTAL 2011 UNLIMITED TAX &amp; O. BOND FUND EXPENDITURES</b>				<b>\$1,829,287</b>	<b>\$1,846,145</b>	<b>\$3,764,616</b>	<b>\$1,160,938</b>	<b>\$1,263,013</b>	<b>\$1,396,365</b>												

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RUND	ACCOUNT #	CAPITAL PROJECTS FUND	NARRATIVE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
308	00 00	BEGINNING FUND BALANCE Reserves available for spending.		\$ 1,526	\$ 808	\$ 5,258	\$ 35,974	\$ 35,974	\$ 35,974
317	30 00	REAL ESTATE EXCISE TAXES Revenues from the locally imposed REET (1/4 of 1%).		42,270	64,448	60,715	35,000	40,000	40,000
361	10 00	INVESTMENT INTEREST Investment of idle cash.		12	2	1	-	-	-
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>									
				\$ 43,808	\$ 65,253	\$ 65,974	\$ 70,974	\$ 75,974	\$ 75,974

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FUND 301-60		CAPITAL PROJECTS FUND		2009		2010		2011		2012		2013		2014	
ACCOUNT #	NARRATIVE			Actual	Budget	Budget	Budget								
508 00 000	ENDING FUND BALANCE	\$	808	\$ 5,258	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	\$ 35,974	
597 00 002	TRANSFER TO FUND 206 <i>For debt service on 2011 G. O. Bond.</i>			43,000	60,000	30,000	35,000	40,000	40,000						
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		\$	43,808	\$ 65,258	\$ 65,974	\$ 70,974	\$ 75,974	\$ 75,974	\$ 75,974	\$ 75,974	\$ 75,974	\$ 75,974	\$ 75,974	\$ 75,974	

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FUND #	ACC. CNT.	ACCT #	NAME	2009	2010	2011	2012	2013	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 674,930	\$ 715,539	\$ 609,991	\$ 531,759	\$ 460,013	\$ 369,553	
334	03	10	WA COORDINATED PREVENTION GRANT <i>Biennial grant on even years.</i>	15,426	7,931	18,217	14,063	15,000	15,000	
343	70	11	RESIDENTIAL FEES <i>3% increase for 2013 &amp; 2014</i>	486,619	493,643	503,050	530,000	520,000	535,000	
343	70	12	COMMERCIAL FEES <i>3% increase for 2013 &amp; 2014</i>	601,065	613,118	610,814	650,000	631,000	650,000	
343	70	13	RESIDENTIAL RECYCLING FEES <i>3% increase for 2013 &amp; 2014</i>	22,190	22,145	21,992	23,500	23,000	23,500	
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	6,512	1,719	1,012	500	600	600	
367	00	00	MISCELLANEOUS	-	3,023	5,969	-	-	-	
<b>TOTAL SOID WASTE FUND REVENUES</b>										
				\$1,806,742	\$1,857,118	\$1,774,1045	\$1,749,322	\$1,643,613	\$1,593,653	

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FUND #	ACCOUNT #	NARRATIVE	2009		2010		2011		2012		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
508	00 00	ENDING FUND BALANCE	\$ 715,539	\$ 609,991	\$ 531,759	\$ 460,013	\$ 369,553	\$ 287,702						
537	10 511	STATE EXAMINER'S CHARGES	2,038	1,630	2,278	2,100	2,200	2,200						
537	60 510	COUNTY LANDFILL COSTS	320,266	323,561	326,295	340,000	330,000	335,000						
537	70 100	SALARIES Solid waste coordinator.	11,856	12,216	11,880	11,880	12,000	12,000						
537	70 200	BENEFITS Solid waste coordinator.	1,537	1,583	1,770	1,770	1,800	1,800						
537	70 310	SUPPLIES	1,132	1,735	1,156	1,500	1,000	1,000						
537	70 410	PROFESSIONAL SERVICES (SOLID WASTE) <i>Contract with Waste Control. Includes \$10,000 fuel surcharge.</i>	451,946	616,405	618,695	630,000	615,000	630,000						
537	70 411	PROFESSIONAL SERVICES (RECYCLING) Waste Control - Drop Box Sites.	23,676	14,976	7,753	27,500	23,000	23,500						
537	70 412	PREVENTION GRANT - RECYCLING 25% match required for 75% funding. 2 year cycle.	18,644	11,124	25,040	18,750	20,000	20,000						
537	70 420	POSTAGE	3,568	3,631	3,581	3,750	3,500	3,500						
537	70 460	INSURANCE Solid Waste Fund share of City Liability insurance.	3,064	3,931	2,879	4,500	4,500	4,500						
537	70 480	HARDWARE MAINTENANCE Computer hardware maintenance.	1,002	815	348	1,000	1,000	1,000						
537	70 481	SOFTWARE MAINTENANCE Maintenance of AS400 and related utility software.	2,313	3,889	4,404	5,000	4,500	5,000						
537	90 490	MISCELLANEOUS EXPENSE <i>Includes jail crew clean up and animal control.</i>	9,866	2,301	9,665	10,000	5,000	5,000						
537	90 530	STATE UTILITY EXCISE TAX 3.6% Refuse Collection Tax and 1.8% B&O Service Tax.	57,907	61,307	63,201	66,356	64,000	65,000						
537	90 540	CITY B & O TAX Payments to General Fund for B & O Taxes at 8%.	88,790	90,354	90,868	96,280	117,400	120,850						
537	90 910	ADMINISTRATIVE SERVICES Reimburse the general fund for Finance Department, City Manager and Public Works Director services.	86,664	90,840	57,640	62,276	65,846	66,287						
537	90 910	INTERDEPARTMENTAL SERVICES Reimburse the W/S Fund for professional services.	6,935	6,828	6,996	7,217	9,314	9,314						
597	00 00	TRANSFER TO GENERAL FUND	-	-	4,836	-	-	-						
<b>TOTAL SOLID WASTE FUND EXPENDITURES:</b>			<b>1,806,743</b>	<b>1,857,117</b>	<b>1,774,044</b>	<b>1,749,822</b>	<b>1,649,613</b>	<b>1,593,653</b>						

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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 REVENUES

FUND #	ACCOUNT #	NARRATIVE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
308	00	BEGINNING FUND BALANCE	\$ 2,784,381	\$ 2,877,077	\$ 7,572,828	\$ 2,786,015	\$ 2,775,886	\$ 2,917,405
333	83	FEDERAL GRANT	6,373	8,292	-	-	-	-
334	01	FEMA STATE GRANT	1,062	1,382	-	-	-	-
343	40	RESIDENTIAL WATER SALES <i>7.5% increase in 2013 &amp; 2014.</i>	1,201,924	1,238,474	1,318,242	1,265,000	1,331,080	1,400,000
343	40	COMMERCIAL WATER SALES <i>7.5% increase in 2013 &amp; 2014.</i>	459,474	468,877	536,552	430,000	486,817	494,509
343	40	DAVIS TERRACE/PUD WATER SALES <i>7.5% increase in 2013 &amp; 2014.</i>	27,648	29,112	39,331	30,000	40,400	42,000
343	40	INDUSTRIAL WATER SALES <i>7.5% increase in 2013 &amp; 2014.</i>	802,591	861,784	880,747	950,000	867,458	850,000
343	40	CLEANING USAGE FEE	1,495	1,675	2,487	500	1,750	1,500
343	40	WATER CONNECTION FEES	5,587	5,974	3,674	5,000	2,925	3,000
343	40	UTILITY FINANCE CHARGE	2,753	2,457	2,930	1,000	2,667	1,500
343	40	FIRE SPRINKLER FEES	18,513	22,732	24,948	27,000	30,000	33,000
343	40	TURN ON/OFF FEES	18,337	31,959	68,329	20,000	62,942	60,000
343	50	RESIDENTIAL SEWER <i>3% increase in 2013 &amp; 2014.</i>	2,409,651	2,435,479	2,503,571	2,600,000	2,519,394	2,600,000
343	50	COMMERCIAL SEWER <i>3% increase in 2013 &amp; 2014.</i>	671,101	700,275	737,174	730,000	673,394	730,000
343	50	INDUSTRIAL SEWER <i>3% increase in 2013 &amp; 2014.</i>	1,396,516	1,365,234	1,350,170	1,450,000	1,310,858	1,200,000
343	50	SEWER CONNECTION FEES	1,450	700	1,100	1,000	1,100	1,200
349	10	I. F. SERVICES <i>Provided by Dept Assistant and Superintendent.</i>	68,832	68,100	73,568	65,974	44,993	44,993
349	10	I. F. SERVICES - FIRE HYDRANT MAINTENANCE	-	-	-	-	55,000	55,000
369	90	MISCELLANEOUS REVENUES	9,058	11,567	13,761	4,000	4,000	4,000
382	20	BOND PROCEEDS	-	4,414,841	-	-	-	-
		<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$ 9,886,746</b>	<b>\$ 14,545,991</b>	<b>\$ 15,129,412</b>	<b>\$ 10,365,489</b>	<b>\$ 10,210,664</b>	<b>\$ 10,438,107</b>

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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 EXPENSES

FUND #	ACCOUNT #	NARRATIVE	2009	2010	2011	2012	2013	2014
			Actual	Actual	Actual	Budget	Budget	Budget
508	00 000	ENDING FUND BALANCE	\$ 2,877,077	\$ 7,572,828	\$ 2,786,015	\$ 2,775,886	\$ 2,917,405	\$ 3,047,965
534	10 510	WATER DISTRIBUTION STATE EXAMINER CHARGES	3,231	3,031	3,561	3,850	4,000	4,200
534	50 100	SALARIES Pays salaries for 5.83 full-time equivalent positions.	332,357	337,854	308,461	317,455	343,108	345,622
534	50 110	OVERTIME	8,277	10,288	12,359	9,000	10,000	11,000
534	50 120	PART TIME HELP	6,676	3,943	4,575	6,370	6,760	7,000
534	50 200	BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	131,616	126,083	137,985	152,400	173,000	173,451
534	50 310	SUPPLIES Cross connection supplies, pipe, meters, rock, asphalt clothing, rain gear, valves and boxes.	103,134	113,470	160,419	120,000	130,000	130,000
534	50 320	FUEL For small hand tools/generators.	322	141	100	350	500	600
534	50 321	FUEL - VEHICLES	11,543	13,678	18,637	13,500	19,000	20,000
534	50 350	TOOLS	840	1,914	2,452	1,200	3,000	1,500
534	50 410	PROFESSIONAL SERVICES 1/3 Contract meter reading. Backflow Management \$18,500.	23,690	25,586	30,505	26,900	30,000	31,000
534	50 420	TELEMETERING/PHONE/POSTAGE	7,769	10,116	9,612	7,500	10,000	10,500
534	50 430	TRAVEL Continued education and misc. seminars.	295	807	3,658	1,250	3,000	3,000
534	50 440	ADVERTISING Job posting / supplies / bid advertisements.	-	351	-	500	500	500
534	50 460	INSURANCE	24,347	32,303	31,430	38,800	32,000	32,000
534	50 470	UTILITY SERVICE Electricity provided by CowCitz PUD	25,864	27,407	30,348	33,000	34,000	36,000
534	50 480	WATER DISTRIBUTION REPAIR AND MAINTENANCE Pump Motors, leak detection and miscell/aneous.	48,762	10,723	61,847	39,000	70,000	50,000
534	50 481	SHOP AND RADIO REPAIR	1,018	1,040	738	1,100	1,000	1,000
534	50 482	HARDWARE MAINTENANCE Maintain utility hardware	1,001	1,416	348	1,800	1,000	1,200
534	50 483	SOFTWARE MAINTENANCE Computer software maintenance for utility programs.	2,788	7,640	12,460	5,000	6,000	6,500
534	50 486	VEHICLE MAINTENANCE	15,744	25,046	10,007	15,000	20,000	20,000

**CITY OF KELSO  
2013/2014 PRELIMINARY BUDGET**

FIND 10335 WATER SEWER IND

WATERFALL ENGINEERING

ACCOUNT #	NARRATIVE	Actual		Budget		Budget
		Actual	Achieved	Budget	Achieved	
534 50 490	MISCELLANEOUS EXPENSES Laundry, rain gear, dues, subscriptions and training.	12,675	13,599	16,475	9,500	6,700
534 50 491	EQUIPMENT RENTAL Rental of equipment such as tractors, trenchers, man lifts.	1,856	2,005	1,164	1,750	3,000
534 50 530	STATE UTILITY EXCISE TAX 5.029% of water sales (1/2 distribution)	66,428	70,220	74,876	73,016	75,000
534 50 541	1.8% of connection chg/turn-on (1/2 distribution) CITY B & O TAX 10% of water sales (1/2 distribution)	100,259	105,275	113,824	107,820	139,522
534 50 910	ADMINISTRATIVE SERVICES Reimburse the general fund for Finance Department, City Manager and Public Works Director services.	78,396	89,526	87,424	91,715	96,110
534 50 911	PROFESSIONAL SERVICES-ENGINEERING To reimburse General Fund for engineering services.	563	-	2,842	1,500	2,000
534 50 940	EQUIPMENT RESERVE - DEPRECIATION For future replacement of vehicles & equipment.	54,310	56,484	56,502	60,000	60,000
534 50 953	OFFICE RENTAL Rental charges for office space at finance department.	6,000	6,000	6,000	6,000	6,000
582 34 720	2008 BOND ISSUE PAYMENTS - PRINCIPAL 2018 payoff. Balance after 2014 payment, \$405,000	75,000	80,000	85,000	90,000	95,000
582 34 721	2010 BOND ISSUE PAYMENTS - PRINCIPAL 2028 payoff. Balance after 2014 payment, \$4,075,000	-	-	100,000	-	100,000
592 34 830	ANNUAL INTEREST PAYMENT 98/08 REVENUE BOND Semi-annual interest payments. 2018 payoff.	35,291	33,454	162,735	254,851	18,863
592 34 890	DEBT ISSUE COSTS	-	-	1,582	-	2,000
592 34 832	ANNUAL INTEREST PAYMENT 2002/2010 REVENUE BOND Semi-annual interest payments. 2028 payoff.	-	-	30,519	-	156,256
594 34 641	CAPITAL EXPENSE - EQUIPMENT Locator and jack-hammer.	3,547	10,502	3,027	2,000	5,200
597 00 010	TRANSFER TO 404 - WATER CAPITAL RESERVE Transfer for waterline replacement.	330,174	403,023	5,514,350	746,864	200,000
WATER DISTRIBUTION - SUB TOTAL		1,513,773	1,622,925	7,095,822	2,233,991	1,861,059
						1,949,320

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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**EXPENSES**

FUND 403-25	ACCOUNT #	NARRATIVE	Actual	Actual	Budget	Budget	Budget
			2009	2010	2011	2012	2013
535	10 100	SEWER COLLECTION SALARIES Pays salaries for 5.84 full-time equivalent positions.	336,637	329,682	309,521	317,455	343,108
535	10 110	OVERTIME	4,060	4,897	5,000	7,000	8,000
535	10 120	PART TIME HELP	-	3,943	4,575	6,370	7,000
535	10 200	BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	129,844	125,593	140,436	152,400	173,000
535	10 310	SUPPLIES	52,648	30,072	36,508	45,000	40,000
535	10 320	FUEL - EMERGENCY GENERATOR	803	1,540	2,962	1,350	3,500
535	10 350	TOOLS Small tools and equipment.	1,547	719	2,587	1,550	2,000
535	10 410	PROFESSIONAL SERVICES 1/3 meter reading contract.	9,049	8,725	8,737	9,270	9,000
535	10 420	TELEMETERING/PHONE/POSTAGE	11,123	13,295	12,891	11,300	13,000
535	10 430	TRAVEL Continued education.	79	607	1,616	3,000	1,500
535	10 460	INSURANCE	21,475	31,053	30,489	32,800	32,000
535	10 470	UTILITY SERVICE Electricity provided by Cowlitz PUD.	16,837	20,636	25,591	18,500	32,000
535	10 480	SEWER COLLECTION REPAIR AND MAINTENANCE Mainline repairs, contract root control and sewer pump station cleaning and pump replacement.	44,541	16,202	51,989	20,000	49,000
535	10 481	SHOP AND RADIO REPAIR	965	1,268	922	1,400	1,500
535	10 482	HARDWARE MAINTENANCE Maintain utility hardware.	1,001	1,883	348	1,500	1,500
535	10 483	SOFTWARE MAINTENANCE Computer software maintenance for utility programs.	4,725	9,720	13,371	9,000	9,000
535	10 490	MISCELLANEOUS EXPENSES Training, clothing and laundry.	6,073	6,602	7,298	6,750	8,000
535	10 491	EQUIPMENT RENTAL	2,829	828	301	1,500	3,000
535	10 510	REGIONAL SEWAGE TREATMENT Based on actual average flow.	2,960,642	2,699,977	2,354,478	2,600,000	2,600,000
535	10 511	BEACON HILL For West Kelso Interceptor.	2,345	-	4,690	2,345	2,345
535	10 512	STATE EXAMINER CHARGES	4,307	4,041	4,749	3,850	4,500

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

FUND #	ACCOUNT #	NARRATIVE	MATERIAL/SEWER FUND	2009			2010			2011			2012			2013			2014		
				Actual	Actual	Budget	Actual	Budget	Actual	Actual	Budget										
535	10 530	STATE UTILITY EXCISE TAX 3.852% of sewer revenues less payment to CSOB.		49,681	66,051	80,153	75,380	82,000	83,000												
535	10 541	CITY B & O TAX 8% of gross sewer revenues.		358,112	358,070	367,273	382,400	360,292	375,990												
535	10 910	ADMINISTRATIVE SERVICES Reimburse the general fund for Finance Department, City Manager and Public Works Director services.		104,520	113,370	116,560	122,287	128,146	128,836												
535	10 911	PROFESSIONAL SERVICES - ENGINEERING To reimburse General Fund for engineering services.		11,481	3,712	3,135	2,000	2,000	2,000												
535	10 940	EQUIPMENT RESERVE - DEPRECIATION For future replacement of vehicles & equipment.		43,050	44,772	44,772	44,772	44,772	44,772												
535	10 953	OFFICE RENTAL Rental charges for office space at City Hall.		6,000	6,000	6,000	6,000	6,000	6,000												
535	50 321	FUEL - VEHICLES		12,935	15,915	21,235	14,500	21,000	22,000												
535	50 481	VEHICLE MAINTENANCE		12,671	28,752	16,905	16,500	21,000	22,000												
594	35 640	CAPITAL EXPENSE - STRUCTURES Shop stairs, offices, lunchroom and hallway upgrades.		2,304	-	-	-	-	25,000												
594	35 641	CAPITAL EXPENSE - EQUIPMENT Lateral root cutter & grease cleaning head.		3,463	5,401	2,280	5,000	5,000	3,000												
597	10 010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE Transfer required to fund Sewer Rehab projects..		330,195	388,425	600,000	400,000	200,000	300,000												
			SEWER COLLECTION - SUB TOTAL	4,545,942	4,341,751	4,281,113	4,319,179	4,243,923	4,327,166												

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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 EXPENSES

FUND #	ACCOUNT #	NARRATIVE	Actual	Actual	Budget	Budget	2014		
							2009	2010	2011
538	10 510	WATER TREATMENT STATE EXAMINER CHARGES	3,231	3,031	3,561	3,850	4,000	4,000	4,000
538	40 100	SALARIES Pays salaries for 2.33 full-time equivalent positions.	154,250	145,227	145,223	146,388	150,715	150,715	150,715
538	40 110	OVERTIME	4,339	2,907	3,463	6,500	6,500	4,000	4,000
538	40 200	BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	63,958	65,073	67,376	79,787	78,115	78,039	78,039
538	40 310	SUPPLIES Water Treatment Plant chemicals.	49,406	47,415	58,403	65,000	64,000	65,000	65,000
538	40 311	SUPPLIES - PURCHASE WATER Purchase water from the City of Longview/PUD.	-	-	-	2,000	2,000	2,000	2,000
538	40 321	FUEL - VEHICLES	767	823	1,007	1,500	1,500	1,750	1,750
538	40 350	TOOLS Misc. hand tools.	-	-	-	500	700	500	500
538	40 410	PROFESSIONAL SERVICES - TESTING Meter reading, DOH testing and testing of new well.	20,472	13,351	14,797	23,000	22,000	22,000	22,000
538	40 420	TELEMETERING/PHONE/POSTAGE Telemetry for SE reservoir and PUD systems.	9,484	10,972	8,323	12,000	11,000	11,500	11,500
538	40 430	TRAVEL Miscellaneous training and seminars.	322	-	861	1,000	1,000	1,000	1,000
538	40 440	ADVERTISING Job posting, supplies, and bid advertisements.	-	39	-	100	100	100	100
538	40 460	INSURANCE	33,898	41,854	40,794	38,800	40,000	40,000	40,000
538	40 470	UTILITY SERVICE Electricity provided by Cowlitz PUD.	89,968	90,534	99,185	85,500	95,000	99,000	99,000
538	40 480	WATER TREATMENT PLANT MAINTENANCE Ranney pump repair and supply line repair.	26,191	9,268	5,066	39,000	85,000	65,000	65,000
538	40 481	SHOP AND RADIO REPAIR	-	-	-	200	300	300	300
538	40 482	HARDWARE MAINTENANCE Maintain utility hardware.	1,001	1,416	348	1,300	1,200	1,300	1,300
538	40 483	SOFTWARE MAINTENANCE Computer software maintenance for utility programs.	2,788	3,965	5,327	4,400	4,000	4,200	4,200
538	40 486	VEHICLE MAINTENANCE	16	112	120	1,000	1,000	1,250	1,250
538	40 490	MISCELLANEOUS EXPENSE Includes Dept. of Health operating permit, laundry, rain gear, training, dues, subscriptions and memberships.	11,642	9,071	10,379	14,000	13,500	14,000	14,000

**CITY OF KELSO**  
**2013/2014 PRELIMINARY BUDGET**

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 EXPENSES

FUND 403-25	ACCOUNT #	NARRATIVE	WATER/SEWER FUND		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget
538	40	491 EQUIPMENT RENTAL	-	-	-	200	2,500	2,500
538	40	530 STATE UTILITY EXCISE TAX 5.029% of water sales (1/2 Wat Treatment). 1.8% of connection chg/tum-on (1/2 treatment).	66,428	70,220	74,876	73,016	75,000	75,000
538	40	541 CITY B & O TAX 10% of water sales (1/2 distribution)	100,259	105,275	113,824	107,820	139,522	142,400
538	40	910 ADMINISTRATIVE SERVICES Reimburse the general fund for Finance Department, City Manager and Public Works Director services.	78,384	89,526	87,424	91,715	96,109	96,628
538	40	911 PROFESSIONAL SERVICES - ENGINEERING To reimburse General Fund for engineering services.	-	150	-	2,600	2,600	3,000
538	40	940 EQUIPMENT RESERVE - DEPRECIATION For future replacement of vehicles & equipment.	3,210	3,336	3,336	3,338	3,338	3,338
538	40	953 OFFICE RENTAL Retail charges for office space at City Hall	6,000	6,000	6,000	6,000	6,000	6,000
582	38	770 ANNUAL PRINCIPAL PAYMENT - SRF LOANS State Revolving Fund loans to finance Water Treatment Plant construction the City. The 1999 SRF loan has a 2020 payoff date and the 2001 SRF loan has a 2022 payoff. Balance after 2014 payment, \$1,284,222.	187,506	187,506	187,506	187,506	187,506	187,506
592	38	831 ANNUAL INTEREST PAYMENT - SRF LOANS To finance Water Treatment Plant construction. 1999 SRF loan payoff 2020. 2001 SRF loan payoff 2022.	48,115	44,225	40,331	37,413	33,522	29,630
594	40	640 COMPUTER EQUIPMENT Software & Lawnmower	244	-	-	1,000	60,550	2,000
		WATER TREATMENT - SUB TOTAL	961,879	951,296	977,530	1,036,433	1,188,277	1,113,656
		<b>TO/FAB/WATER/SEWER FUND EXPENDITURES</b>	<b>\$ 9,898,671</b>	<b>\$ 14,488,800</b>	<b>\$ 15,140,480</b>	<b>\$ 10,365,489</b>	<b>\$ 10,210,664</b>	<b>\$ 10,438,107</b>

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

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REVENUES

FUND #	ACCOUNT #	WATER CAPITAL RESERVE FUND	NARRATIVE	2009	2010	2011	2012	2013	2014
				Actual	Actual	Actual	Budget	Budget	Budget
308	00 00	BEGINNING FUND BALANCE	Reserves available for spending.	\$ 870,808	\$ 596,992	\$ 184,055	\$ 1,545,752	\$ 1,064,000	\$ 109,000
334	00 00	STATE GRANTS		115,768	-	-	-	-	-
361	10 00	INVESTMENT INTEREST	<i>Investment of idle cash.</i>	4,376	1,162	6,133	2,000	2,000	2,000
385	40 00	CAPITAL RECOVERY CHARGES - WATER	Fees charged for water hook-up.	26,125	23,628	29,321	18,000	18,000	18,000
397	00 00	TRANSFER FROM WATER/SEWER	Transfer from W/S to complete projects.	330,174	-	746,864	200,000	300,000	
397	00 00	TRANSFER FROM WATER/SEWER	Proceeds from bond sale.	-	403,023	5,499,841	-	-	-
<b>TOTAL WATER CAPITAL RESERVE FUND REVENUES</b>									
				\$1,347,251	\$1,024,805	\$5,719,350	\$2,312,616	\$1,284,000	\$ 429,000

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

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 EXPENSES

FUND	404-17	WATER CAPITAL RESERVE FUND	ACCOUNT #	NARRATIVE	Actual	2010	2011	2012	2013	2014
					Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE		\$ 596,992	\$ 184,055	\$ 1,545,752	\$ (718,034)	\$ 109,000	\$ 6,000
541	08	001	PAXON ROAD RESERVOIR		8,361	8	9	-	-	-
534	06	002	CLEAN RANNEY WELL		-	-	-	150,000	25,000	-
534	06	003	RESERVOIR SITING STUDY		148,747	206,478	11,619	-	-	-
534	10	002	WATER - MASTER PLAN		285	-	28,692	100,000	-	-
534	10	530	STATE UTILITY TAX	<i>Modeling update.</i>	392	402	528	650	-	-
534	10	530	1.8% of Capital Recovery charges.		358,629	-	2,426,814	700,000	-	-
594	34	632	RESERVOIR CONSTRUCTION		-	244,270	764	-	-	-
594	35	633	WATERLINE REPLACEMENT CONSTRUCTION	<i>New Street.</i>	-	245,009	-	-	-	-
594	09	002	REDPATH STREET WATERLINE REPLACEMENT		-	116,819	69	-	-	-
594	09	008	COWEEMAN PARK UTILITIES		117,026	79,569	1,097,933	-	-	-
594	09	009	2009/2010 WATERLINES		-	-	60,542	170,000	-	-
594	10	001	TELEMETRY		-	41,789	-	-	-	-
594	10	003	RESERVOIR FENCING		-	-	477	300,000	-	-
594	10	005	MINOR ROAD RESERVOIR UPGRADES		-	-	-	-	-	-
594	10	009	CORDUROY ROAD INTERTIE		-	23,155	-	-	1,500,000	1,000,000
594	11	001	AMI		-	-	-	-	-	-
594	11	002	AMR		-	-	546,220	-	-	-
594	11	002	1ST, 2ND & BARNES WATERLINE		-	-	-	-	-	-
594	12	001	TEST WELLS		-	-	-	110,000	-	-
594	13	001	CLYDESDALE COURT		-	-	-	-	50,000	-
594	13	002	NE 20TH AVE WATERLINE REPLACEMENT		-	-	-	-	20,000	118,000
594	13	003	RANNEY WELL EMERGENCY GENERATOR		-	-	-	-	80,000	-
594	14	001	ELIZABETH STREET WATERLINE REPLACEMENT		-	-	-	-	-	20,000

# CITY OF KELSO 2013/14 PRELIMINARY BUDGET

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EXPENSES

FUND#	ACCOUNT #	NARRATIVE	2009		2010		2011		2012		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
594	14 002	WATER TREATMENT PLANT GENERATORS	-	-	-	-	-	-	-	-	-	-	185,000	
594	14 003	N KELSO WATER TRANSMISSION	-	-	-	-	-	-	-	-	-	-	100,000	
<b>TOTAL WATER CAPITAL RESERVE FUND EXPENDITURES</b>			<b>\$1,024,804</b>	<b>\$1,024,251</b>	<b>\$571,9350</b>	<b>\$2,312,616</b>	<b>\$1,284,000</b>	<b>\$429,000</b>						

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

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 REVENUES

FUND #	ACCOUNT #	NARRATIVE	DRAINAGE FUND		2009		2010		2011		2012		2013		2014		
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 125,919	\$ 196,680	\$ 379,081	\$ 495,036	\$ 359,458	\$ -	-	-	-	-	-	-	-	-	
333	83	51 FEDERAL GRANTS	28,728	-	-	-	-	-	-	-	-	-	-	-	-	-	
334	01	81 STATE GRANTS	29,811	49,173	101,197	-	-	-	-	-	-	-	-	-	-	-	
334	03	80 STATE GRANTS <i>Minor Road Storm Drain.</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
343	83	00 RESIDENTIAL REVENUE <i>3% Rate increase.</i>	254,155	341,747	350,802	330,000	349,134	352,000	-	-	-	-	-	-	-	-	
343	83	10 COMMERCIAL REVENUE <i>3% Rate increase.</i>	191,404	198,624	198,792	201,000	199,190	205,000	-	-	-	-	-	-	-	-	
349	10	00 I.F. SERVICES <i>For road maintenance services provided.</i>	-	-	43,985	4,000	-	-	-	-	-	-	-	-	-	-	
349	32	00 ENGINEERING SERVICES <i>For engineering services provided.</i>	417	18,852	29,359	-	-	-	-	-	-	-	-	-	-	-	
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	552	451	482	200	200	200	-	-	-	-	-	-	-	-	
369	90	00 MISCELLANEOUS	351	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL DRAINAGE FUND REVENUES:</b>			\$ 631,337	\$ 805,527	\$ 1,103,698	\$ 1,030,236	\$ 907,382	\$ 1,057,200									

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

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 EXPENSES

FUND: 407-52	ACCOUNT #	NARRATIVE	2009		2010		2011		2012		2013		2014	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
508 00 000		ENDING FUND BALANCE	\$ 196,680	\$ 379,081	\$ 495,036	\$ 78,603	\$ -	\$ -	\$ 49,660					
531 10 510		STATE EXAMINER CHARGES	781	693	832	700	700	700	700	700	700	700	700	
531 50 100		SALARIES <i>Pays salaries for 3 full-time equivalent positions.</i>	185,594	204,007	188,336	184,050	193,717	193,717						193,874
531 50 110		OVERTIME	1,624	1,048	1,297	1,000	1,200	1,200						1,500
531 50 200		BENEFITS	61,730	62,006	76,951	73,861	86,002	86,002						86,071
531 50 300		Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	14,391	5,657	8,744	14,500	13,000	13,000						15,000
531 50 310		SUPPLIES <i>/Includes catch basins, manholes, pipe, material, and miscellaneous supplies.</i>	1,996	3,025	5,743	3,000	7,500	7,500						8,000
531 50 320		FUEL - VEHICLES	-	70	528	200	550	550						600
531 50 350		SMALL TOOLS/EQUIPMENT												
531 50 410		PROFESSIONAL SERVICES <i>Drug &amp; alcohol testing. Includes stormwater permit.</i>	2,778	2,906	535	3,400	500	500						700
531 50 420		TELEPHONE/POSTAGE	1,514	1,613	2,855	1,410	3,000	3,000						3,100
531 50 430		TRAVEL	-	-	765	-	500	500						500
531 50 460		INSURANCE	7,134	14,384	14,959	15,300	15,300	15,300						
531 50 470		ELECTRICITY	3,304	3,834	3,781	3,800	4,400	4,400						4,550
531 50 471		WATER/SEWER/GARBAGE	817	868	926	700	1,100	1,100						1,200
531 50 480		STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	29,829	11,992	30,221	21,000	53,000	53,000						28,000
531 50 481		HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	1,001	950	348	1,000	500	500						500
531 50 482		SOFTWARE MAINTENANCE <i>Computer software maintenance for AS-400.</i>	1,344	3,129	4,654	5,000	5,000	5,000						5,000
531 50 483		STREET SWEEPING	14,012	138	-	1,800	3,000	3,000						3,300
531 50 487		VEHICLE MAINTENANCE	10,906	16,616	4,699	8,000	7,500	7,500						7,700
531 50 490		MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues &amp; subs.</i>	2,118	2,935	4,204	3,000	4,000	4,000						4,200
531 50 530		STATE UTILITY TAX <i>1.8% tax on gross revenues.</i>	6,276	8,730	9,390	9,108	9,400	9,400						9,400

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

FUND #	ACCOUNT #	NARRATIVE	DRAINAGE FUND			2009			2010			2011			2012			2013			2014		
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget			
531	50 910	ADMINISTRATIVE SERVICES Reimburse the general fund for Finance Department, City Manager and Public Works Director services.	28,692	32,034	34,256	37,892	53,859	54,381															
531	50 911	PROFESSIONAL SERVICES - ENGINEERING To reimburse General Fund for engineering support.	6,485	1,898	3,504	2,700	2,000	2,000															
531	50 912	I.F. SERVICES Reimburse the Water/Sewer fund for dept assistant and Public Works Superintendent services.	10,836	10,716	21,297	17,322	24,364	24,364															
531	50 940	EQUIPMENT RESERVE - DEPRECIATION To fund future purchase of vehicles.	1,100	1,200	1,200	1,200	1,200	1,200															
594	06 100	MASTER PLAN Master Plan creation.	-	11,010	127,381	25,000	-	-															
594	06 101	EQUIPMENT	175	-	765	-	-	-															
594	34 620	NPDES COMPLIANCE DOE permit fee. NW 7TH AVE & GRANT ST DRAINAGE	40,219	24,575	11,176	87,400	3,400	3,400															
594	09 001	CHESTNUT STREET DRAINAGE	-	412	44,479	-	-	-															
594	10 001	BURCHAM CANYON UPGRADE	-	-	-	-	80,000	64,000															
594	12 001	304 HARRIS STREET	-	-	-	-	40,000	-															
594	13 001	OPERATIONS STORM DRAINAGE UPGRADE	-	-	-	-	-	-															
594	14 001	MINOR ROAD PIPE PROJECT	-	-	-	-	-	-															
594	14 002	GRADE STREET BRIDGE RESTORATION	-	-	-	-	-	-															
594	14 003	SOUTH 9TH AVE DRAINAGE	-	-	-	-	-	-															
597	00 000	TRANSFER TO GENERAL FUND	-	-	4,836	-	-	-															
			\$ 631,536	\$ 805,527	\$ 1,103,698	\$ 1,103,236	\$ 1,107,982	\$ 1,105,720															

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

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FUND #	ACCOUNT #	SEWER CAPITAL RESERVE FUND	2009	2010	2011	2012	2013	Budget	Budget
<b>NARRATIVE</b>									
308	00	BEGINNING FUND BALANCE	\$ 710,044	\$ 969,806	\$ 344,663	\$ 294,038	\$ 458,600	\$ 413,800	
333	14 29	Reserves available for spending. CDBG GRANT - N. KELSO REHAB PHASE V	-	-	-	1,226,600	-	900,000	
361	10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	4,401	2,287	576	1,500	1,500	1,500	
385	50 00	CAPITAL RECOVERY CHARGES - SEWER <i>Fees charged for sewer hook-up.</i>	29,178	13,524	15,878	16,500	5,000	5,000	
397	00 02	TRANSFER FROM WATER/SEWER <i>These funds will be transferred from Water/Sewer Fund 403 as needed to complete Sewer Rehab projects.</i>	330,195	-	600,000	400,000	200,000	300,000	
<b>TOTAL SEWER CAPITAL RESERVE FUND REVENUES</b>									
			\$1,073,818	\$ 935,617	\$ 961,117	\$ 1,938,638	\$ 665,100	\$ 1,620,300	

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

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FUND	ACCOUNT #	NARRATIVE	BALANCE	Actual	Budget	Budget	Budget	Budget	Budget
508	00 000	ENDING FUND BALANCE	\$ 969,806	\$ 344,663	\$ 294,038	\$ 134,038	\$ 413,800	\$ -	\$ -
535	08 001	SANITARY SEWER MASTER PLAN	86,201	105,609	1,611	-	-	-	-
535	08 002	SOUTH 10TH SEWER REPLACEMENT	2,793	283,921	13,174	-	-	-	-
535	08 004	NW 3RD SEWER REPLACEMENT	619	251,197	23,988	-	-	-	-
535	10 001	NORTH KELSO SEWER REHAB PHASE V	-	-	3,529	1,500,000	-	-	1,500,000
535	50 530	STATE UTILITY TAX 1.8% of Capital Recovery Charges.	442	223	286	600	300	300	300
594	96 630	MISCELLANEOUS PROJECTS	-	4	-	-	-	-	-
594	96 634	CATLIN SEWER LINE REHAB	6,714	-	-	-	-	-	-
594	97 631	CLARK STREET PUMP STATION REPLACEMENT	-	-	-	-	-	-	-
594	09 001	CATLIN PUMP STATION PUMP REPLACEMENT	-	-	-	-	-	-	-
594	09 002	DONATION STATION UPGRADE	-	-	37,904	-	-	-	100,000
594	09 004	COWEEMAN PARK UTILITIES	7,243	-	-	-	-	-	-
594	11 001	N 6TH & LORD STREET	-	-	-	284,000	-	-	-
594	11 002	ELIZABETH STREET	-	-	-	20,000	-	-	20,000
594	11 003	ROSS STREET	-	-	586,587	-	-	-	-
594	12 001	PUMP STATION UST EVALUATION	-	-	-	-	17,000	-	-
594	12 002	MANASCO DRIVE INTERCEPTOR Evaluation.	-	-	-	-	100,000	-	-
594	12 003	COWEEMAN LANE SEWER REPLACEMENT	-	-	-	-	34,000	-	-
<b>TOTAL SEWER CAPITAL RESERVE EXPENDITURES</b>				\$ 1,074,818	\$ 935,617	\$ 961,117	\$ 1,938,638	\$ 665,100	\$ 1,620,300

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

		Page 1 of 1 REVENUES						
FUND	ACCOUNT #	WATER DEPOSITS FUND	2009	2010	2011	2012	2013	2014
		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
389	00	CUSTOMER DEPOSITS <i>Receipts for customer deposits for water/sewer utility service.</i>	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
		<b>TOTAL WATER DEPOSITS FUND REVENUES:</b>	<b>\$ 90,000</b>					

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

		WATER DEPOSITS						EXPENSES			
FUND #	ACCOUNT #	NARRATIVE	2009	2010	2011	2012	2013	2014	Budget	Budget	Budget
FUND 409-47	589 00 000	REFUNDS OF DEPOSITS <i>Customer deposit refunds based upon good payment history.</i>	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
		<b>TOTAL WATER DEPOSITS AND EXPENDITURES</b>	<b>\$ 90,000</b>								

CITY OF KELSO  
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FUND #		ACCOUNT #		NAME/NAME		2008/2009 REVENUE/BOND FUND		2009/2010 REVENUE/BOND FUND		2010/2011 REVENUE/BOND FUND		2011/2012 REVENUE/BOND FUND		2012/2013 REVENUE/BOND FUND		2013/2014 REVENUE/BOND FUND	
						Actual		Actual		Actual		Actual		Actual		Budget	
308	00	00		BEGINNING FUND BALANCE		\$ 108,691	\$ 109,449	\$ 109,734	\$ 109,915	\$ 110,215	\$ 110,315						
361	10	00		INVESTMENT INTEREST <i>Investment of idle cash.</i>		758	285	181	300	100	100						
<b>TOTAL 2008/2009 REVENUE/BOND FUND REVENUES:</b>																	
						\$ 109,449	\$ 109,734	\$ 109,915	\$ 110,215	\$ 110,315	\$ 110,415						

**CITY OF KELSO**  
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FUND #	ACCOUNT #	BOND RESERVE FUND	NARRATIVE	2009			2010			2011			2012			2013		
				Actual	Actual	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 92,213	\$ 92,845	\$ 481,507	\$ 482,061	\$ 482,311	\$ 482,511									
361	10	00	INVESTMENT INTEREST <i>Investment of restricted cash.</i>	632	237	554	250	250	200									200
397	00	00	TRANSFER FROM WATER/SEWER FUND	-	388,425	-	-	-	-									-
<b>TOTAL BOND RESERVE FUND REVENUES</b>				<b>\$ 92,845</b>	<b>\$ 481,507</b>	<b>\$ 482,061</b>	<b>\$ 482,311</b>	<b>\$ 482,511</b>	<b>\$ 482,711</b>									

# CITY OF KELSO 2013/14 PRELIMINARY BUDGET

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**CITY OF KELSO**  
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FUND	ACCOUNT	ITEM	RESERVE FUND	NARRATIVE	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget
308	00	00 BEGINNING FUND BALANCE		Reserves available for spending.	\$ 948,927	\$ 775,709	\$ 812,836	\$ 962,495	\$ 1,111,880	\$ 986,834
333	83	51 FEDERAL GRANT		FEMA	9,435	-	-	-	-	-
334	01	81 STATE GRANT		Emergency Management	1,572	-	-	-	-	-
361	10	00 INVESTMENT INTEREST		Investment of idle cash.	6,094	1,943	1,355	2,000	1,000	1,000
365	90	01 DEPRECIATION CHARGES - POLICE			94,175	-	15,000	40,000	40,000	40,000
365	90	02 DEPRECIATION CHARGES - ENGINEERING			-	4,320	-	-	3,000	3,000
365	90	04 DEPRECIATION CHARGES - STREET			-	-	21,075	21,075	30,000	30,000
365	90	05 DEPRECIATION CHARGES - TRAFFIC			-	-	-	10,000	10,000	10,000
365	90	06 DEPRECIATION CHARGES - PARKS			-	-	11,250	5,000	5,000	5,000
365	90	07 DEPRECIATION CHARGES - WATER/SEWER			100,570	104,592	104,610	108,110	108,110	108,110
365	90	07 DEPRECIATION CHARGES - DRAINAGE			1,100	1,200	1,200	1,200	1,200	1,200
365	90	07 DEPRECIATION CHARGES - AIRPORT			1,510	1,572	2,004	2,000	-	-
395	20	00 INSURANCE RECOVERY			42,734	-	-	-	-	-
395	40	00 GAIN ON SALE OF CAPITAL ASSETS			-	-	9,791	-	-	-
<b>TOTAL EQUIPMENT RESERVE FUND REVENUES</b>										\$1,129,611.71
										\$ 889,336.00
										\$ 979,121.00
										\$ 1,151,880.00
										\$ 1,185,144.00

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

FUND #502-33 EQUIPMENT RESERVE FUND										Page 1 of 1 EXPENSES	
ACCOUNT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
508 00 000	ENDING FUND BALANCE	\$ 775,709	\$ 812,836	\$ 962,495	\$ 1,111,880	\$ 986,834	\$ 1,145,144				
594 48 640	ENGINEERING FLEET	-	-	-	-	-	-	-	-	17,589	-
594 48 641	STREET FLEET Replace pickup \$29,128 & 2 1/2 yd dump truck \$44,870	-	-	-	-	-	-	-	-	73,998	-
594 48 642	POLICE FLEET One fully equipped patrol car 2013 and 2014.	95,476	38,147	9,970	40,000	40,000	40,000	40,000	40,000	40,000	40,000
594 48 644	PARK FLEET Replace full size pickup F250.	-	-	6,656	-	-	-	-	-	26,000	-
594 48 645	WATER/SEWER FLEET New F450 \$43,839, F450 crew cab \$52,841, Chevy Colorado \$17,589 and F-450 extended \$51,500.	334,933	38,352	-	-	-	-	-	-	165,769	-
<b>TOTAL EQUIPMENT RESERVE FUND EXPENDITURES</b>										\$ 1,206,118	\$ 889,335
										\$ 979,121	\$ 1,151,880
											\$ 1,185,144

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FUND	ACCOUNT #	NARRATIVE	2009		2010		2011		2012		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
308	00 00	BEGINNING FUND BALANCE Reserves available for spending. REAL AND PERSONAL PROPERTY TAXES Up to 22.5 cents per \$1,000 of assessed value. LOCAL RETAIL SALES & USE TAXES Taxes allocated from the General Fund.	\$ 235,576	\$ 258,679	\$ 255,340	\$ 286,394	\$ 286,394	\$ 286,394	\$ 286,394	\$ 286,394	\$ 286,394	\$ 286,394	\$ 286,394	
311	10 00	FIRE INSURANCE PREMIUM TAX Up to 22.5 cents per \$1,000 of assessed value. LOCAL RETAIL SALES & USE TAXES Taxes allocated from the General Fund.	163,87	160,000	165,000	168,000	168,000	170,000	170,000	170,000	170,000	170,000	171,000	
313	10 00	FIRE INSURANCE PREMIUM TAX State remittance.	40,000	39,719	51,732	70,093	70,093	33,750	33,750	33,750	33,750	33,750	47,350	
336	06 91	INVESTMENT INTEREST Investment of idle cash.	9,548	10,167	10,620	1,000	1,000	11,000	11,000	11,000	11,000	11,000	11,400	
361	10 00		1,625	651	424	650	650	500	500	500	500	500	500	
<b>TOTAL FIRE INSURANCE PREMIUM TAXES</b>														
			<b>\$ 450,536</b>	<b>\$ 469,216</b>	<b>\$ 483,116</b>	<b>\$ 526,137</b>	<b>\$ 501,644</b>	<b>\$ 516,644</b>						

# **CITY OF KELSO**

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FUND 602-59	ACCOUNT #	NARRATIVE	2008		2009		2010		2011		2012		2013		2014	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
308	20 00	BEGINNING FUND BALANCE <i>Beginning cash available for operations.</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,500	\$ 61,584				
317	20 00	LEASEHOLD EXCISE <i>Leasehold excise from state.</i>	-	-	-	-	-	-	-	-	4,000	4,000				
330	00 00	INTERGOVT - COWLITZ COUNTY <i>Annual operating contribution.</i>	-	-	-	-	-	-	-	60,000	60,000					
330	00 02	INTERGOVT - CITY OF LONGVIEW <i>Annual operating contribution.</i>	-	-	-	-	-	-	-	60,000	60,000					
330	00 03	INTERGOVT - PORT OF LONGVIEW <i>Annual operating contribution.</i>	-	-	-	-	-	-	-	60,000	60,000					
331	12 00	FAA AIRPORT IMPROVEMENT GRANT	-	-	-	-	-	-	-	147,250	1,000,031					
334	03 60	WSDOT - AIRPORT IMPROVEMENT GRANT	-	-	-	-	-	-	-	304,000	25,000					
336	00 00	RURAL COUNTY DEVELOPMENT GRANT <i>\$200K new and \$260K prior.</i>	-	-	-	-	-	-	-	560,000	-					
361	11 00	INTEREST INCOME - OPERATING	-	-	-	-	-	-	-	100	100					
362	50 00	HANGAR LEASES	-	-	-	-	-	-	-	100,576	100,576					
362	50 01	LAND LEASES	-	-	-	-	-	-	-	14,212	20,000					
362	60 00	RENTALS - APARTMENT	-	-	-	-	-	-	-	7,500	7,500					
397	00 01	OPERATING TRANSFER - CITY OF KELSO <i>Annual operating contribution.</i>	-	-	-	-	-	-	-	60,000	60,000					
<b>TOTAL AIRPORT FUND REVENUES:</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,430,138	\$ 1,458,791					

**CITY OF KELSO**  
**2013/14 PRELIMINARY BUDGET**

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 EXPENSES

FUND	602-59	ACCOUNT #	AIRPORT FUND	NARRATIVE	Actual	Actual	Budget	Budget	Budget	2009	2010	2011	2012	2013	2014
508	00	000	ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,584	\$ 29,262				
546	10	100	SALARIES - ADMINISTRATIVE		-	-	-	-	-	60,000	63,000				
546	10	200	Airport manager M-24 classification. BENEFITS - ADMINISTRATIVE		-	-	-	-	-	32,000	34,000				
546	10	310	SUPPLIES	Misc. office supplies (includes janitorial supplies).	-	-	-	-	-	250	250				
546	10	410	PROFESSIONAL SERVICES	Weekend airport management.	-	-	-	-	-	24,600	24,600				
546	10	420	TELEPHONE/POSTAGE		-	-	-	-	-	550	550				
546	10	430	TRAVEL/SEMINARS		-	-	-	-	-	1,500	1,700				
546	10	490	MEMBERSHIP DUES & FEES		-	-	-	-	-	800	800				
546	10	510	WA Airport Management Association.		-	-	-	-	-	400	400				
546	10	530	STATE EXAMINERS CHARGES	Annual State Audit.	-	-	-	-	-	150	150				
546	10	910	LEASEHOLD TAXES	Paid to the State in lieu of property tax.	-	-	-	-	-	30,000	30,000				
546	10	910	ACCOUNTING SERVICES	For accounting and payroll services.	-	-	-	-	-	10,000	10,000				
546	10	913	LEGAL SERVICES		-	-	-	-	-	20,000	20,000				
546	40	530	DIKING ASSESSMENT		-	-	-	-	-	54,000	56,000				
546	50	100	MAINTENANCE WAGES	Airport maintenance M-17 classification.	-	-	-	-	-	32,000	34,000				
546	50	200	MAINTENANCE BENEFITS		-	-	-	-	-	5,000	5,000				
546	50	480	REPAIRS TO BUILDINGS	Repairs/Maint by external contractors.	-	-	-	-	-	14,584	5,679				
546	50	481	REPAIRS TO LANDING FIELD	Repairs/Maint by external contractors. Includes crack sealing.	-	-	-	-	-	5,000	5,000				
546	50	485	REPAIRS - HANGARS	Doors, gutters, and roofs.	-	-	-	-	-	1,000	1,000				
546	50	487	REPAIRS - ELECTRICAL	Repairs/Maint by external contractors.	-	-	-	-	-	3,500	3,500				
546	50	488	REPAIR/MAINT - EQUIPMENT	Repairs/Maint by external contractors.	-	-	-	-	-	500	500				
546	50	489	VEHICLE MAINTENANCE	General maintenance of Airport vehicles.	-	-	-	-	-	500	500				
546	70	440	ADVERTISING/PROMOTION	Airport advertising.	-	-	-	-	-						

CITY OF KELSO  
2013/14 PRELIMINARY BUDGET

FUND	ACCOUNT #	NARRATIVE	AIRPORT FUND			2009			2010			2011			2012			2013		
			Actual	Actual	Budget	Budget	Budget													
546	80 310	OPERATING SUPPLIES Electrical/construction/plumbing supplies, paint, lubricants.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000
546	80 311	SUPPLIES - RUNWAY LIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	1,500
546	80 320	FUEL Diesel & gasoline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	2,000
546	80 350	SMALL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	600	600
546	80 460	LIABILITY & PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,500	23,000	23,000
546	80 471	ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,100	8,200	8,200
546	80 472	GARBAGE/STORM MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	12,500	12,500
546	80 473	SANITATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,300	2,300
582	46 771	REDEMPTION LT - LONGVIEW GO BOND Balance after payments \$20,000. 2015 payoff.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	15,000
592	46 832	INTEREST EXP - LONGVIEW GO BOND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	200	200
594	46 630	UNDERGROUND STORAGE TANKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	4,000
594	46 631	AIRPORT IMPROVEMENTS Runway extension, wetland mitigation, and obstruction survey.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,033,820	1,060,600	1,060,600
594	46 640	MACHINERY AND EQUIPMENT New truck for airport.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,500	-	-
<b>TOTAL AIRPORT FUND EXPENDITURES</b>			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$1480138	\$1458791	